

An aerial photograph of a lush tropical forest. A river flows through the center of the image, surrounded by dense green vegetation. In the lower right, a large waterfall cascades down a rocky cliff, with a rainbow visible in the mist. The overall scene is vibrant and natural.

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Navigating the Requirements of Jurisdictional REDD+ Standards: A Guide for Jurisdictions

August 2024

Acknowledgements

We wish to express our appreciation to the following individuals for their valuable inputs, feedback and review: Donna Lee (Calyx), Danae Maniatis (Consultant), Christina Magerkurth (ART), Cody Kiefer (Winrock), and Katie Goslee (Winrock).

This report is part of the Offset National Emissions through Sustainable Landscapes (ONE-SL) project funded by the U.S. Department of State and implemented by Winrock International.

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Abbreviations

ART: Architecture for REDD+ Transactions
COP: Conference of the Parties
CORSIA: Carbon Offsetting and Reduction Scheme for International Aviation
ERRs: Emission Reductions and Removals
ERPA: Emission Reduction Payment Agreement
ESMF: Environmental and Social Management Framework
FCPF: Forest Carbon Partnership Facility
FGRM: Feedback and Grievance Redress Mechanism
FREL: Forest Reference Emission Level
GHG: Greenhouse Gas
GRMs: Grievance Redress Mechanism
HFLD: High Forest Low Deforestation
ICAO: International Civil Aviation Organization
IP and LCs: Indigenous Peoples and Local Communities
J-REDD+: Jurisdictional REDD+
MF: Methodological Framework
NDCs: Nationally Determined Contributions
NFMS: National Forest Monitoring System
NS/AP: National REDD+ Strategy or Action Plan
REDD+: Reducing Emissions from Deforestation and Forest Degradation
REDD+ SES: REDD+ social and environmental standard
SESA: Strategic Environmental and Social Assessment
SIS: Safeguard Information System
SOI: Summary of Information
TREES: The REDD+ Environmental Excellence Standard
UNFCCC: United Nations Framework Convention on Climate Change
VCM: Voluntary Carbon Market
VCS JNR: Verified Carbon Standard Jurisdictional and Nested REDD+
WFR: Warsaw Framework for REDD+

Introduction

1.1. Context

Jurisdictional REDD+ (Reducing Emissions from Deforestation and Forest Degradation) is a framework designed to incentivize the reduction of greenhouse gas (GHG) emissions from deforestation and forest degradation at a broader jurisdictional scale, typically at the national or sub-national (state, provincial) level. The concept emerged from the broader REDD+ mechanism under the United Nations Framework Convention on Climate Change (UNFCCC). Jurisdictional REDD+ programs (hereinafter referred to as J-REDD+ programs) refer to government-led actions aimed at reducing GHG emissions from deforestation and forest degradation at a national or subnational scale.

After several years of negotiations and discussions at the international level, the UNFCCC Conference of the Parties (COP) adopted the 'Warsaw Framework for REDD+' at its 19th meeting in December 2013. This officially anchored REDD+ to the UNFCCC regime. The Warsaw Framework for REDD+ (WFR) builds on previous COP decisions and clarifies and consolidates the requirements countries must meet in order to access results-based finance, as well as prior guidance developed by the COP. According to the WFR, to obtain and receive results-based finance¹, developing country Parties must have "in place"² all the following elements:

- a) A National REDD+ Strategy or Action Plan (NS/AP)
- b) A National Forest Reference Emission Level and/or Forest Reference Level (FREL)³
- c) A National Forest Monitoring System (NFMS)
- d) A Safeguard Information System (SIS)

Additionally, the WFR requires that countries submit their 'most recent summary of safeguard information' (SOI) on how all the safeguards have been addressed and respected before they can access results-based payments.⁴

There are several 'REDD+ standards' for J-REDD+ programs in the voluntary carbon market (VCM). In simple terms, REDD+ standards can be described as methods of quality assurance for the generation of GHG emission reductions and removals from REDD+ activities at a jurisdictional scale (hereinafter referred to as 'J-REDD+ standards').

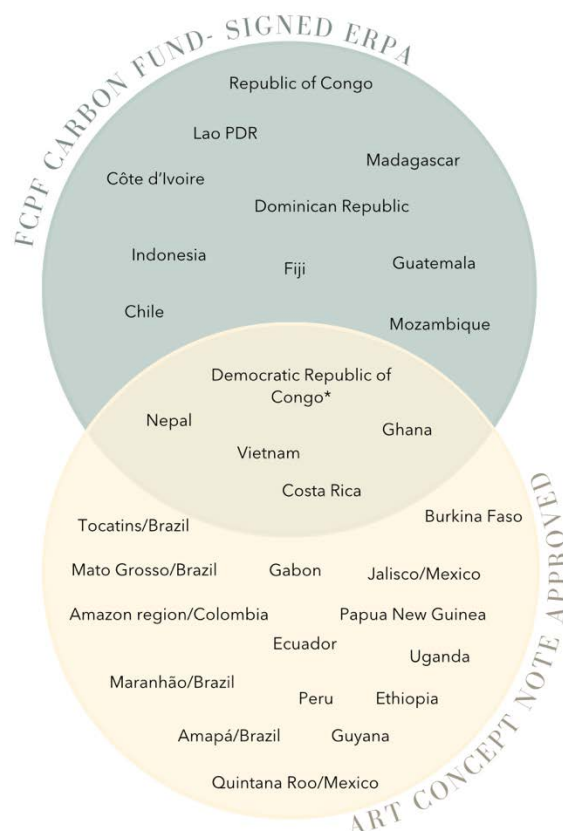
There are currently four J-REDD+ standards (see Annex I for a brief overview of each):

1. The Architecture for REDD+ Transactions (ART) and its REDD+ Environmental Excellence Standard (TREES)⁵
2. The Verified Carbon Standard and its Jurisdictional and Nested REDD+ (VCS JNR)⁶
3. The Forest Carbon Partnership Facility (FCPF) Carbon Fund⁷ Methodological Framework (MF)⁸
4. The REDD.Plus registry and exchange for REDD+ results⁹

It should be noted that all J-REDD+ standards are relatively new. At the time of writing, ART has issued credits (to Guyana).¹⁰ The FCPF Carbon Fund, VCS JNR, and REDD.Plus are yet to issue their first credits to the VCM. As seen in Figure 1, a considerable number of jurisdictions (20) have submitted concept notes to ART, and 15 have signed an Emission Reduction Payment Agreement (ERPA) with the FCPF Carbon Fund.

It should also be noted that the FCPF Carbon Fund pipeline is currently closed until further notice, which means that jurisdictions that are not already in the [pipeline](#) are unable to access the FCPF Carbon Fund. This also means that many countries that have signed an ERPA with the FCPF, may be transitioning to TREES and/or VCS JNR to cover another jurisdictional program (such as Vietnam, Nepal, Ghana and Costa Rica- as per Figure 1).

Figure 1: Concept notes approved by ART and signed ERPAs with the FCPF Carbon Fund.



* ART concept note approved for the jurisdictional program of the province of Tshuapa

1.2. Objectives and scope

This guide aims to support jurisdictions (hereinafter referred to as 'Participants') in understanding and navigating the technical requirements of J-REDD+ standards.

For Participants that have or plan to have multiple J-REDD+ programs with different J-REDD+ standards, including those transitioning from the FCPF to TREES and/or VCS JNR, this document is also intended to help them understand the differences between these standards. It will assist in identifying any challenges and opportunities in building a coherent national approach to J- REDD+.

This guide examines the requirements of following J-REDD+ standards:

- TREES¹¹
- The VCS JNR¹², and

- The FCPF Carbon Fund¹³ MF¹⁴

Given that the REDD.Plus registry uses the WFR and UNFCCC process as a method for quality assurance (without a dedicated standard or any additional specific requirements) and no relevant information is publicly available, it has not been included in this report.

1.3. Target audience

This guide is primarily addressed to in-country stakeholders involved in the design and implementation of J-REDD+ programs, particularly, civil servants from jurisdictional governments and non-governmental stakeholders, including representatives from civil society, indigenous peoples and local communities (IP and LCs).

1.4. Structure

This report is structured as follows:

- Section 1: examines the eligibility requirements
- Section 2: examines the policy requirements
- Section 3: examines the technical GHG quantification requirements
- Section 4: examines the adjustments for High Forest Low Deforestation Jurisdictions (HFLD)
- Section 5: examines the corresponding adjustment requirements
- Section 6: examines the safeguard requirements, including benefit sharing and grievance redress mechanisms
- Section 7: examines the ownership rights to emission reductions and removals (ERRs), and
- Section 8: presents key takeaways for Participants in correlation to each of the requirements examined

Given the FCPF Carbon Fund pipeline is currently closed until further notice, certain sections of this report do not cover the FCPF Carbon Fund requirements (e.g. eligibility requirements).

Section 1: Eligibility Requirements

This section presents the J-REDD+ standards' eligibility requirements, which encompass aspects of scope and scale for J-REDD+ programs.

1.5. Scope

All five activities of REDD+ are eligible for TREES¹⁵ (except removals from forests remaining forests) and the FCPF Carbon Fund.¹⁶

By contrast, the scope of crediting J-REDD+ under VCS JNR is more limited. Only reduced emissions from deforestation and reduced emissions from forest degradation (including both REDD and Improved Forest Management activities focused on avoided degradation) are allowed at this time, although VCS JNR may expand coverage in the future.¹⁷

1.6. Scale

Government-led programs at national and sub-national scales can participate in all the J-REDD+ standards but with different limitations.

Following the UNFCCC guidance¹⁸, under TREES the participation of a subnational government is allowed as an interim measure through 2030 but requires national government approval.^{19,20} Furthermore, only subnational areas no more than one level down from the national level and a minimum area of 2.5 million hectares are allowed.²¹

The FCPF Carbon Fund allows the J-REDD+ program to cover one or more sub-national accounting areas or be a national accounting area that is an existing administrative (i.e., politically defined) area (e.g. sub-national state, province, region, municipality, etc.) or may be based on ecosystems (e.g., ecoregions).²²

For the VCS JNR, the lowest eligible jurisdictional level for a subnational J-REDD+ program is the second administrative level below the national level. For example, in Brazil, this would be a municipality (i.e., one administrative unit below the state).²³ A country can only have no more than two registered jurisdictional levels (e.g., national and state, or state and municipality).²⁴ Notably, the VCS JNR supports a nested approach, allowing the integration of REDD+ projects.²⁵

It should be noted that TREES²⁶, the FCPF Carbon Fund²⁷ and the VCS JNR²⁸ admit all types of land tenure (e.g. private land, state land, IP and LC's lands) to be included under the J-REDD+ program.

Section 2: Policies to address deforestation and forest degradation

The UNFCCC requires that J-REDD+ programs have in place a NS/AP. This strategy must address the drivers of deforestation and forest degradation, and land tenure issues.²⁹

This section presents the J-REDD+ standards' requirements for the NS/AP, including addressing the drivers of deforestation and forest degradation, and land tenure issues.

2.1. Drivers of deforestation and forest degradation

Not all J-REDD+ standards require the Participant to clearly identify and address the drivers of deforestation and forest degradation. These standards also differ on how to demonstrate conformance with this requirement.

The FCPF Carbon Fund requires that the Participant identify the key drivers of deforestation and degradation, as well as the measures taken to address such drivers.³⁰ Additionally, the FCPF Carbon Fund requires that the Participant conducts and makes publicly available an assessment of the land and resource tenure regimes present in the accounting area.³¹

TREES requires the Participant to provide a description of the REDD+ activities,³² and does not explicitly require a description of the drivers of deforestation and forest degradation and how these are addressed.³³

The VCS JNR requires the Participant to provide a description of the drivers of deforestation and forest degradation and how these are addressed through the NS/AP.³⁴

2.2. National Strategy or Action Plan

All J-REDD+ standards require that the Participant have in place an NS/AP to achieve the ERRs but have different approaches to this requirement.

TREES requires the Participant to submit a 'REDD+ implementation plan',³⁵ which is expected to be the NS/AP that was developed to meet the UNFCCC requirements. The REDD+ implementation plan should set out the new and ongoing programs or activities, including locations planned to achieve the ERRs.³⁶ If the J-REDD+ program covers a subnational accounting area, TREES requires the Participant to specify which REDD+ interventions from its NS/AP are relevant to the subnational accounting area.³⁷

The FCPF Carbon Fund requires the Participant to demonstrate its ambitiousness and potential of fully implementing the variety of interventions in the national REDD+ strategy, at a jurisdictional or programmatic scale (i.e., involves multiple land areas, landowners or managers within one or several jurisdictions).³⁸ In addition, the FCPF Carbon Fund requires the Participant to address a significant portion of the forest-related emissions and removals.³⁹

The VCS JNR requires Participants to have in place all the elements that the UNFCCC requires,

including an NS/AP.⁴⁰ The VCS JNR requires the Participant to demonstrate which REDD+ activities are included in the J-REDD+ and baseline. For each REDD+ policy or measure, the Participant is expected to describe: a) how it will achieve net GHG emission reductions and/or removals, and b) the potential for leakage.⁴¹

Section 3: Technical GHG quantification requirements

The UNFCCC requires that Participants have in place a FREL.⁴²⁴³⁴⁴

This section presents the J-REDD+ standards' requirements for the FREL, focusing on the technical GHG quantification requirements: reference level setting and renewal, data sources for assessing emissions and removals, approach to addressing leakage and the approach to guarantee permanence.

3.1. Reference setting and renewal requirements

For emissions from deforestation and forest degradation, the reference level setting is based for all J-REDD+ standards on calculating historical emissions over a crediting or results period (Table 1). Key differences relate to the choice of the reference period, which is 5 years for TREES,⁴⁵ 4-6 years for VCS JNR,⁴⁶ and it is much longer for the FCPF Carbon Fund (10 years or possibly more).⁴⁷

Table 1 Basic approaches to setting reference levels by the J-REDD+ standards

	TREES	FCPF Carbon Fund	VCS JNR
Approach to setting the reference level	Average emissions across a 5-year reference period	Average emissions across a 10-year reference period (extension to 15 years possible)	Average emissions across a 4-6-year reference period (adjustments possible for natural disturbances and planned infrastructure projects)
Renewal of the reference level	5 years	Not applicable	4-6 years

Reference levels need regular updating since forest cover changes are dynamic. In both TREES and VCS JNR, such updates are mandatory every 5 years⁴⁸ or every 4-6 years,⁴⁹ respectively. The FCPF Carbon Fund is limited by its design to only one crediting period and the MF therefore does not consider updates.

The above outlines the general rules for reference level setting for emissions from deforestation and forest degradation. For removals, in both the FCPF Carbon Fund and TREES, a separate set of rules is available that relies on average areas planted over a historical period – but not on average emissions and removals over that historical period. Reference levels for removals and HFLD countries are treated differently under the FCPF Carbon Fund and in TREES (recalling that the VCS JNR currently does not credit removals for J-REDD+). The case of HFLD countries is discussed in section 4.

3.2. Data sources for assessing emissions reductions and removals

There are differences between allowable data between TREES, FCPF Carbon Fund, and the VCS JNR (Table 2). The VCS JNR has a more restrictive scope, while there is more flexibility with TREES and even more in the FCPF Carbon Fund.

Table 2 Overview of acceptable data sources for each J-REDD+ standard

	TREES	FCPF Carbon Fund	VCS JNR
Emissions from deforestation and forest degradation – activity data	Verifiable ground-derived data (e.g., logging statistics) or remote sensing results, i.e., area measurements from combination of visual area sampling and maps (map-based only if statistically not different) ⁵⁰	Spatially explicit area estimates (usually remote sensing results, mostly a combination of visual area sampling and maps) - logging statistics can be used for forest degradation	Remote sensing results, i.e. area measurements from combination of visual area sampling and maps ⁵¹
Emissions from deforestation and forest degradation – emission factors	Measurements for above-ground biomass and peat soils, flexible otherwise, must consider carbon stock post-land use change ⁵²	Combination of measurements and literature data (not usually for above-ground biomass)	Plot measurements for living biomass, flexible otherwise, must include post deforestation carbon stock ⁵³
Removals – activity data	Verifiable statistics or remote sensing results ⁵⁴	Flexible on data sources	Not applicable
Removals – removal factors	Flexible on data sources ⁵⁵		

Activity data for deforestation and forest degradation expressed as area estimates based on the latest remote sensing approaches, applying visual area sampling of high-resolution imagery, will comply with the requirements of all standards. However, other types of activity data, notably logging statistics for quantifying emissions from forest degradation, may only be eligible for use under TREES and the FCPF Carbon Fund but not under the VCS JNR.

Deforestation and forest degradation emission factors based on plot-based field data will usually be acceptable under all J-REDD+ standards. Using such plot-based field data for the principal carbon pools is mandatory for TREES, VCS JNR, and the FCPF Carbon Fund. However, all J-REDD+ standards are generally quite flexible regarding the many default factors that can be used in calculations, e.g., root-to-shoot ratios, allometric equations and others, and primary data collection is not usually needed.

All J-REDD+ standards aim to maximize the accuracy of emission and emission reduction

estimates through restrictions on the use of adequate data sources and calculation methods. Nonetheless, precision could still be limited in some cases and random errors (random and systematic) in estimating activity data and emission factors could still lead to high uncertainties in emission reduction estimates. TREES, VCS JNR and the FCPF Carbon Fund require applying uncertainty discounts in this case. These are calculated as a portion of emission reductions and are similar between TREES and VCS JNR. The FCPF Carbon Fund, however, is more lenient as discounts are smaller (Figure 2).

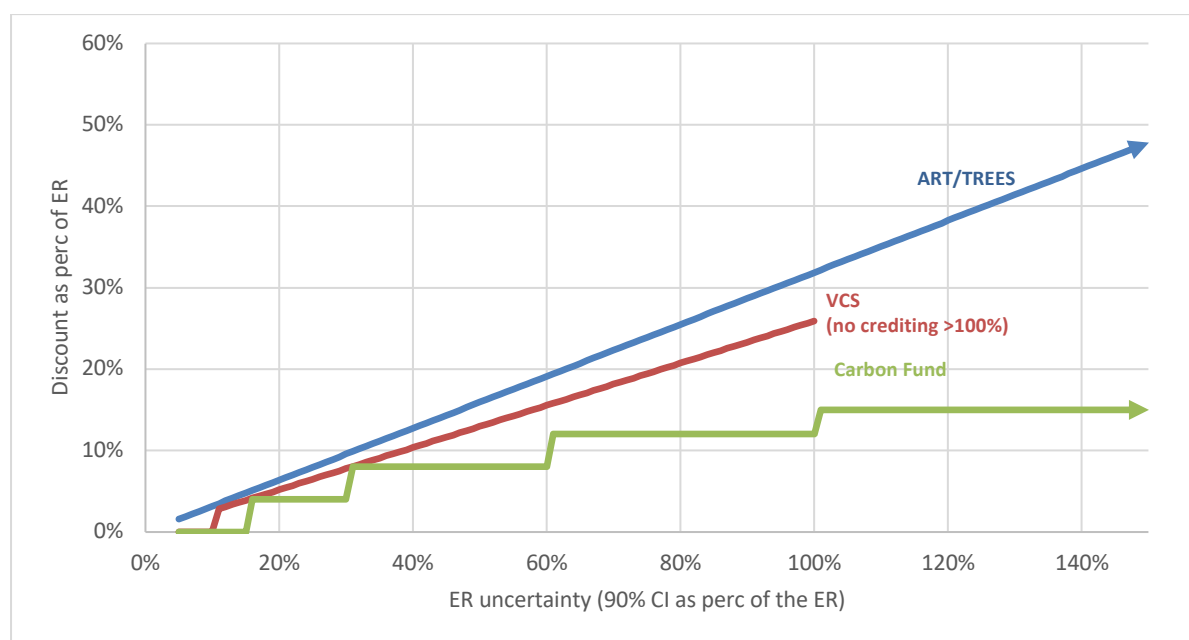


Figure 2 Applicable uncertainty discounts for TREES, VCS JNR and the FCPF Carbon Fund

3.3. Approach to addressing leakage risks

The J-REDD+ standards take rather different approaches to addressing leakage (Table 3). Under TREES, there are fixed discounts applied for subnational J-REDD+ programs. In the FCPF Carbon Fund, Participants are required to carry out a detailed risk assessment and draw up and implement a strategy to minimize displacement – yet there is no need to monitor outcomes or to discount claimed emission reductions for leakage. Under the VCS JNR, Participants apply a risk assessment, as well as detailed monitoring and discounting for leakage.

Table 3 Overview of how the J-REDD+ standards address leakage

	TREES	FCPF Carbon Fund	VCS JNR
Leakage prevention	In safeguard requirements, country must address leakage through program design and report on measure undertaken ⁵⁶	Drivers and their displacement risk must be assessed, and an effective strategy must be in place to minimize displacement ⁵⁷	Risk mitigation options, e.g., through new laws or policy, which reduce discounts. ⁵⁸

	TREES	FCPF Carbon Fund	VCS JNR
Leakage monitoring	Monitored along with other safeguard indicators	Not required	Periodic risk assessment, leakage monitoring and deduction for subnational programs. ⁵⁹
Leakage accounting (i.e. deducting for leakage)	Based on % of national forest included in the accounting area; deduction from 0 to 20% of estimated emission reductions ⁶⁰		Based on risk assessment tool or on direct monitoring; deduction from 0-100% of estimated emission reductions.

For J-REDD+ programs, deforestation and forest degradation could be displaced both within a country's boundary and internationally. Only the FCPF Carbon Fund includes a requirement to also consider in detail international leakage. Under TREES and VCS JNR international displacement is not considered.

3.4. Approach to guaranteeing permanence

TREES, VCS JNR and the FCPF Carbon Fund use a similar approach to address non-permanence, relying on pooled buffers. Participants undertake a detailed assessment of non-permanence risk, which becomes the basis for establishing a percentage risk and the size of the buffer. Buffer contributions are defined accordingly (Table 4). Should a reversal occur, then emission reductions from the buffer will be released to compensate.

Table 4 Overview of how the J-REDD+ standards guarantee permanence of emission reductions

	TREES ⁶¹	FCPF Carbon Fund	VCS JNR
Definition	When annual reported emissions are higher than the reference level.	When the aggregate amount of ERRs for one reporting period is less than the aggregate amount of ERRs for the previous reporting period	When annual reported emissions are higher than the reference level. "Loss events" that emit more than 5% of previously verified emission reductions trigger a dedicated process.
Risk assessment	Tool to assess risk and establish contribution (in a range of 5-25%) to pooled buffer	Tool to assess risk and establish contribution (in a range of 10-40%) to a pooled buffer ⁶²	Tool to assess risk and establish contribution (in the range 10-60%) to pooled buffer ⁶³

	TREES ⁶¹	FCPF Carbon Fund	VCS JNR
Reversal monitoring	Regular monitoring of emissions and removals is the basis for identifying reversals.		
Reversal compensation	Through retiring buffer credits		

From a GHG inventory perspective, certain important differences remain between the J-REDD+ standards. The different approaches to risk assessment will also lead to varying amounts of discounts, which can be as low as 5% under TREES, but could reach as high as 60% in the case of the VCS JNR, depending on program characteristics.

Under TREES, VCS JNR and the FCPF Carbon Fund any reversals could be identified only through regular program reporting, but such program reporting may cease after a limited timeframe. In the case of TREES and the VCS JNR, programs may, in principle, walk away in case of reversals such that the release of buffer credits could never be triggered, while under the FCPF Carbon Fund J-REDD+ programs enter a contractual commitment obliging them to report for several years. But ultimately, none of the J-REDD+ standards can guarantee multi-decadal monitoring (and persistence of buffer approaches) that effective permanence guarantees would require.

Section 4: Adjustments for High Forest Low Deforestation Jurisdictions

This section describes the requirements and adjustments of the J-REDD+ standards to recognize the effort made by HFLD jurisdictions to ensure low deforestation rates.

Only two of the J-REDD+ standards make allowances for HFLD jurisdictions.

TREES allows HFLD jurisdictions, national or subnational, to use the optional HFLD crediting level approach if certain criteria are met. Jurisdictions whose forest cover is greater than 50% and whose annual deforestation rate is less than 0.5% during each year of the historical reference period are eligible to calculate an HFLD score.⁶⁴ Furthermore, jurisdictions must show that they meet the HFLD score threshold in each year of the historical reference period for their accounting area, which may include recognized Indigenous territories. This must be demonstrated at the beginning of each Crediting Period and the HFLD designation remains applicable for all five years. TREES credits, using the HFLD crediting approach, will be labelled as such upon issuance in the ART Registry.

The FCPF Carbon Fund also allows an upward adjustment for HFLD jurisdictions. It allows a limited set of jurisdictions to adjust reference levels above average historical rates, determines what adjustments may be made, and defines quantitative limits on adjustments. The reference level may be adjusted upward above average annual historical emissions if the jurisdiction can demonstrate to the satisfaction of the FCPF Carbon Fund that these two eligibility requirements are met: (i) long-term historical deforestation has been minimal across the entirety of the country, and the country has high forest cover and (ii) national circumstances have changed such that rates of deforestation and forest degradation during the historical reference period likely underestimate future rates of deforestation and forest degradation during the ERPA. An adjustment of the reference level above the average annual historical emissions during the reference period may not exceed 0.1%/year of carbon stocks. Proposed adjustments may be rejected for reasons including, but not limited to: (i) the basis for adjustments is not documented and (ii) adjustments are not quantifiable.⁶⁵

The VCS JNR does not make any allowances for HFLD jurisdictions.

Section 5: Corresponding adjustments

This section describes the provisions established in the J-REDD+ standards related to corresponding adjustments. Corresponding adjustments are mechanisms to ensure that ERRs are not double counted when used to meet climate commitments under different regimes, such as national targets under the Paris Agreement and VCMs.

Double counting occurs when the same ERRs are claimed by two or more entities. This can happen in the following cases:

- Case 1: Claim of the same ERRs by two countries
- Case 2: Claim of the same ERRs by the host country and a non-state actor with compliance obligations (ex: airline company with compliance obligations under the Carbon Offsetting and Reduction Scheme for International Aviation - CORSIA)
- Case 3: Claim of the same ERRs by a host country and a corporate voluntary buyer that has submitted a voluntary mitigation pledge

While cases 1 and 2 are regulated by Art. 6 and UNFCCC provisions and require corresponding adjustments (adjust the host country's emissions balance to reflect the transfer, in its biennial reports), the VCM is not regulated under the Paris Agreement. Consequently, no corresponding adjustments are imposed on the VCM by UNFCCC decisions.

The J-REDD+ standards offer different requirements to J-REDD+ programs regarding the need for corresponding adjustments.

TREES requires countries to authorize transfers of TREES Credits for compliance purposes to buyers outside of the Participant's country by submitting a Host Country Letter of Authorization to ART. They must then, apply an accounting adjustment in biennial transparency reports to the UNFCCC.⁶⁶ In addition, all transfers of TREES Credits for use under the CORSIA must follow the detailed procedures and requirements outlined in the standard.⁶⁷ These include that countries authorize the use of offset credits by airline operators under the CORSIA and provide a letter of assurance and authorization that they will report the use to the UNFCCC in the structured summary of its biennial transparency reports and make corresponding accounting adjustments.

The VCS JNR does not require corresponding adjustments for J-REDD+ programs to be registered with VERRA. However, if the ERRs are to be used in the context of Paris Agreement Article 6 mechanisms and international Paris-related Programs (such as CORSIA) they must adhere to the requirements of these mechanisms or programs.⁶⁸ These ERRs will require a corresponding adjustment to ensure that the same mitigation outcome, or unit, is not used for more than one international purpose under the Paris Agreement or CORSIA.⁶⁹ ERRs that meet such requirements may receive 'Verified Carbon Unit-VCU labels', which may be used to demonstrate compliance.⁷⁰

The FCPF Carbon Fund includes two tranches of climate finance both with different purposes. Tranche B is financed by donor governments that will not claim the ERRs nor require corresponding adjustments. ERRs under Tranche B can be used by host countries for Nationally Determined Contributions (NDCs) purposes but cannot be sold in the voluntary

market. The requirements for the transfer of ERRs under Tranche A deal aim to prevent double counting but do not explicitly deal with corresponding adjustments.⁷¹

Section 6: Safeguard requirements, including benefit sharing and grievance redress mechanisms

All J-REDD+ standards base their requirements on the UNFCCC, which recognizes the diversity of potential environmental, social and governance risks and benefits that could result from REDD+ implementation. Since the UNFCCC provides flexibility in the implementation and demonstration of conformance with safeguard requirements, this can result in variability by J-REDD+ standards in applying the UNFCCC requirements.

This section examines the J-REDD+ standards' safeguard requirements, including benefit sharing and grievance redress mechanisms (GRMs).

6.1. Scope of safeguard requirements

The table below presents an overview of the requirements and main differences between the J-REDD+ standards in relation to safeguard requirements for REDD+ adopted under the UNFCCC. These are presented under the following categories:

- a) **The SIS.⁷²** J-REDD+ programs are required to establish a system to provide information on how the seven UNFCCC safeguards are being addressed and respected in all the phases of implementation of REDD+ activities, and which must be consistent with the guidance in UNFCCC decision 12/CP.17.
- b) **The J-REDD+ program's governance arrangements that guarantee the application of the UNFCCC REDD+ safeguards.** REDD+ activities, regardless of their type of funding source, are to be implemented in such a way that is consistent with the UNFCCC REDD+ safeguards.⁷³ This implies that J-REDD+ programs should take steps to clarify what UNFCCC REDD+ safeguards mean in the country context and determine 'how' they will be applied throughout the implementation of their REDD+ activities.
- c) **The REDD+ revenue distribution plan or system.** The adoption of a REDD+ revenue distribution plan or system is considered a key aspect of the UNFCCC safeguards 'b'⁷⁴ and 'c'.⁷⁵
- d) **The GRMs.** The availability of adequate GRMs is considered a key aspect of the UNFCCC safeguard 'b'.⁷⁶
- e) **The J-REDD+ program's participatory approaches.** The full and effective participation of all stakeholders in the design and implementation of REDD+ actions is considered a key aspect of the UNFCCC safeguard 'd',⁷⁷ and to respond to UNFCCC decision.⁷⁸
- f) **The SOI.** To receive results-based payments, J-REDD+ programs must present their most recent SOI (or equivalent subnational safeguard report) demonstrating how the safeguards have been addressed and respected (usually referred to as the

summary of information or SOI)⁷⁹, which must be consistent with the guidance from the UNFCCC.⁸⁰

Table 5: J-REDD standards safeguard requirements in correlation to the UNFCCC REDD+ safeguard requirements

TREES	FCPF Carbon Fund	VCS JNR
The SIS		
TREES requires that Participants must have a system for providing information on safeguards. ⁸¹ No further guidance, beyond UNFCCC guidance, is provided.	The FCPF Carbon Fund does not require Participants to have an SIS, and instead requires that information is provided on how the J-REDD+ Program meets the World Bank social and environmental safeguards and 'addresses and respects' the Cancun safeguards. ⁸²	VCS JNR requires Participants comply with UNFCCC safeguard requirements, which would include having an SIS in place. No guidance, beyond noting the UNFCCC guidance, is provided. ⁸³
The J-REDD+ program's governance arrangements that guarantee the application of the UNFCCC REDD+ safeguards		
<p>TREES requires Participants to demonstrate that the implementation of REDD+ actions is consistent with Cancun Safeguards, ensuring activities do no harm, and enhance social and environmental benefits.⁸⁴ To demonstrate conformance, safeguards are broken down into thematic topics (16), and under each theme, there are structure, process and outcome indicators that provide the stepwise process by which Participants can demonstrate conformance with all Cancun Safeguards, relying on progressive reporting on how the safeguards have been addressed and respected throughout REDD+ implementation.⁸⁵</p> <p>Participants are expected to be aligned and consistent with national procedures and/or applicable legislation for demonstration of conformance with Cancun Safeguards.⁸⁶</p>	<p>The FCPF Carbon Fund requires Participants to primarily demonstrate conformance with the World Bank social and environmental policies triggered through the Strategic Environmental and Social Assessment (SESA) process, whilst the Cancun safeguards are expected to be "promoted and supported".⁸⁷</p> <p>Meeting the World Bank safeguards in the J-REDD+ Program's implementation involves:</p> <ol style="list-style-type: none"> taking account of the safeguard policies triggered during readiness preparation and of relevant social and environmental sustainability issues identified during the SESA process, and implementing the Safeguards Plans prepared in accordance with the Environmental and Social Management Framework (ESMF) that has resulted from the SESA.⁸⁸ 	<p>VCS JNR requires Participants comply with the UNFCCC safeguard requirements, and with relevant national and subnational legislation.⁸⁹</p> <p>However, VCS JNR does not set out 'how' to demonstrate conformance with the UNFCCC safeguards.⁹⁰</p>

TREES	FCPF Carbon Fund	VCS JNR
The REDD+ revenue distribution plan or system		
While TREES does not require a national level benefit sharing plan from participating jurisdictions, it does require Participants to demonstrate the fair and equitable use of the proceeds from REDD+ revenue. ^{91 92}	The FCPF requires Participants to adopt a benefit-sharing arrangement/ plan for the ER Program ⁹³ . The FCPF sets out specific criteria and indicators for assessing the inclusiveness and equity of the benefit-sharing plan. ⁹⁴ These indicators and criteria cover both monetary and non-monetary benefits, such as cash payments, capacity building, and infrastructure improvements, tailored to beneficiaries' specific needs through stakeholder consultations. The FCPF also provides guidance for the adoption of the benefit sharing plan. ⁹⁵	VCS JNR requires Participants to adopt a benefit sharing system. ⁹⁶ VCS JNR identifies external guidance that may be followed, including those offered by the FCPF. ⁹⁷
The GRMs		
Participants are required to provide access to grievance mechanisms, but TREES does not specify that a dedicated REDD+ GRM must be in place. ^{98 99} At a national or subnational scale, it might be appropriate to have multiple grievance systems addressing different concerns or at different levels. ¹⁰⁰	The FCPF requires that an appropriate Feedback and Grievance Redress Mechanism (FGRM) be developed during the Readiness phase or otherwise exist(s), building on existing institutions, regulatory frameworks, mechanisms and capacity. ¹⁰¹	VCS JNR requires Participants develop a mechanism for receiving, screening, addressing, monitoring and reporting feedback on grievances and concerns submitted by stakeholders relating to the design, implementation and evaluation of the jurisdictional program at the local, subnational and national levels. ¹⁰²

TREES	FCPF Carbon Fund	VCS JNR
The J-REDD+ program's participatory approaches		
While TREES does not require that the J-REDD+ program be designed and implemented through stakeholder engagement process and/or mechanism, it does require through its safeguards that Participants demonstrate that the relevant stakeholders have participated fully, effectively, and timely in the design and implementation of REDD+ actions. ¹⁰³	The FCPF requires that the design and implementation of J-REDD+ programs utilize transparent stakeholder information sharing and consultation mechanisms that ensure broad community support and the full and effective participation of relevant stakeholders, in particular, affected IP and LCs. The J-REDD+ Program is expected to ensure its design and implementation reflect inputs by affected stakeholders, that special attention is paid to the legal and customary rights of IP and LCs, and takes into account applicable laws, including national laws and legally binding national obligations under relevant international laws. ¹⁰⁴	VCS JNR requires Participants develop and document their J-REDD+ programs in a transparent manner and in consultation with stakeholders. ¹⁰⁵
The SOI		
TREES requires that Participants must have submitted the most recent SOI to the UNFCCC for any year where results-based payments under TREES are sought. ¹⁰⁶	The FCPF does not require Participants to have submitted an SOI. Instead, the FCPF requires that Participants have appropriate monitoring arrangements for the World Bank social and environmental safeguards included in the respective Safeguards Plans, and that during J-REDD+ Program implementation, information on the implementation of Safeguards Plans is included in an annex to each ER monitoring report and interim progress report. ¹⁰⁷	VCS JNR requires Participants to comply with UNFCCC safeguard requirements, which would include having submitted the most recent SOI to the UNFCCC for any year where results-based payments under VCS JNR are sought. ¹⁰⁸ Additionally, VCS JNR requires information in the monitoring report with respect to how, during the design and implementation of the program, UNFCCC decisions on safeguards and any relevant jurisdictional safeguards requirements have been addressed and respected. ¹⁰⁹

6.2. Depth and breadth of the safeguards

As noted in section 6.1, the J-REDD+ standards differ in terms of which safeguards are applicable.

Notably, only TREES requires Participants to demonstrate that the implementation of REDD+ actions is consistent with Cancun Safeguards and has a dedicated section in the standard to determine 'how' Participants must demonstrate such conformance.

VCS JNR requires compliance with the Cancun safeguards but does have a dedicated standard that determines 'how' Participants are to demonstrate such conformance. VCS JNR instead refers to the use of other standards, such as the REDD+ social and environmental standard (REDD+ SES), which may be applied to demonstrate compliance with the safeguards requirements¹¹⁰. The FCPF Carbon Fund requires demonstrating conformance with World Bank safeguard policies triggered through the SESA process. Hence, Participants should be aware that triggered World Bank safeguard policies may not cover the application of all seven Cancun safeguards, as per UNFCCC requirement, as well as TREES and VCS JNR safeguards.

Table below illustrates the main differences concerning their breadth,¹¹¹ but please refer to the [J-REDD+ comparative safeguard database](#) for all details in terms of the depth of their safeguards.

Table 6: Illustrative mapping of safeguards among J-REDD+ standards

Safeguard areas and sub-areas based on international best practices	TREES	FCPF Carbon Fund	VCS JNR (REDD SES)
Governance			
Application of national and international legislation	✓		✓
Access to information	✓	✓	✓
Fiscal transparency and accountability, including anti-corruption measures	✓		✓
Benefit distribution	✓	✓	✓
Land tenure rights	✓	✓	✓
Gender equity	✓	✓	✓
GRMs	✓	✓	✓
Social			
Human rights and Indigenous peoples' rights	✓	✓	✓
Traditional knowledge and cultural heritage	✓	✓	✓
Community health	✓	✓	
Labour rights	✓	✓	
Full and effective participation	✓	✓	✓
Free prior informed consent	✓	✓	✓

Safeguard areas and sub-areas based on international best practices	TREES	FCPF Carbon Fund	VCS JNR (REDD SES)
Environmental			
Non conversion of natural forests	✓	✓	✓
Protection and conservation of natural habitats, biodiversity and ecosystem services	✓	✓	✓
Market and trade of protected species	✓		
Invasive species	✓	✓	
Biosafety and genetic resources	✓	✓	
Water resources	✓	✓	
Enhancement of social and environmental benefits	✓	✓	✓

Section 7: Ownership rights to emission reductions and removals

This section offers a clear examination of the J-REDD+ standards' requirements concerning the demonstration of ownership in the ERRs for which issuance is requested.

7.1. Proof of ownership

The Participant needs to show proof of ownership in the ERRs for which issuance is requested under TREES,¹¹² the FCPF Carbon Fund¹¹³ and VCS JNR.¹¹⁴ Generally, the Participant is required to clarify how carbon rights are established based on national legislation. This also includes that the Participant needs to clarify if the J-REDD+ program includes IP and LCs and the private sector that have ownership over carbon rights, in which case the Participant needs to prove how such carbon rights will be transferred to the J-REDD+ program (e.g. agreements with IP and LCs or private sector).

None of the J-REDD+ standards require the country to approve new legislation on the ownership of ERRs.

However, proof of ownership is required at different times by the J-REDD+ standards. Both TREES¹¹⁵ and the FCPF Carbon Fund¹¹⁶ allow full proof of ownership to ERRs after registration, giving the jurisdiction time to set up proper legal arrangements, whereas VCS JNR requires proof at the time of registration.¹¹⁷ Under the three standards issuance/transfer of ERRs is subject to proof of title over ERRs.

In the case of TREES, during the proposal phase of a TREES concept, Participants need to briefly describe their rights to the ERRs generated from the accounting area or a description of how rights will be obtained in accordance with domestic law.¹¹⁸ Later in the process, during the phase of preparing the TREES Registration document, Participants need to provide a description of ownership rights to ERRs to be issued by ART. However, the Participant may provide proof of title after its registration document has been submitted, both in the same crediting period or in subsequent crediting (provided the credit period is adjacent) but always before issuance.¹¹⁹

VCS JNR requires Participants to prove title to ERRs at the moment of registration. In the case that the Participant initiating the registry process is not the government, VERRA will check the agreements of the transfer of rights of the ERRs from the government to that entity.¹²⁰

The FCPF Carbon Fund does not require the Participant to have full title over the ERRs at the moment of the Program approval by the FCPF Carbon Fund. However, the Participant must prove this at the time of the ERPA signature or, at the latest, at the time of the transfer of the ERRs.¹²¹

7.2. Formal Legitimacy

TREES, VCS JNR and the FCPF Carbon Fund require the Participant to not only prove that it has the title over the ERRs, but also that it has the formal legitimacy to engage in the J-REDD+

program and transfer the ERRs.

TREES does not require any specific proof of legitimacy when the program is at the national level. However, if the program is at a sub-national scale, the national government must provide a letter from the relevant national entity authorizing the subnational government to participate in ART.¹²²

Under the FCPF Carbon Fund, the Participant that signs the ERPA with the FCPF Carbon Fund needs to prove it has the mandate to execute such an agreement and be able to transfer the ERRs. The Participant can choose how to provide such proof (e.g. competencies established under a regulatory act, approval of a specific regulatory act designating the program entity, or an agreement between several national entities).¹²³

The VCS JNR requires the Participant to provide documentary evidence establishing authority over the program.¹²⁴ The VCS JNR deals with the overlap of competencies by national and sub-national entities over the program area by requiring the national or subnational jurisdictional proponent to provide evidence that a concurrent entity approves or does not oppose the registration of the jurisdictional program.

Section 8: Key Takeaways

This section offers key takeaways in correlation to each of the requirements examined, noting any challenges and opportunities in pursuing J-REDD+.

8.1. General Takeaways

Given that the FCPF Carbon Fund pipeline is currently closed until further notice, countries that have signed an ERPA with the FCPF may be transitioning to TREES and/or VCS JNR to cover another jurisdictional program (such as Vietnam, Nepal, Ghana, and Costa Rica- as per Figure 1). It will be important for Participants to understand the differences between the J-REDD+ standards and identify any challenges and opportunities in building a coherent national approach to J-REDD+.

It is also helpful to note that only the FCPF Carbon Fund provided readiness funds for the development of the J-REDD+ Program. The rest of the J-REDD+ standards do not cover the costs related to the development of a J-REDD+ Program, which means that the Participant will need to pay these costs (e.g., national consultations, preparation of Benefit Sharing Plan, and the costs of implementation of actions to reduce forest loss). In that sense, it might be helpful for the Participant to identify dedicated J-REDD+ Technical Assistance programs and/or negotiate the payment of these costs through ERPA pre-payments.

8.2. Eligibility

Participants will have to assess the different standards at the outset to ensure that the REDD+ activities that they are implementing at a specific scale are eligible under the preferred J-REDD+ standard. The table below offers a summary overview of these requirements, noting the FCPF Carbon Fund is now closed.

Table 7 Summary of eligibility requirements for TREES and VCS JNR

	TREES	VCS JNR
REDD+ activity	All 5 activities (except removals from forests remaining forests)	Reduced emissions from deforestation and forest degradation
Scale	National, subnational as interim until 2030 but with minimum area of 2.5 million hectares	National or subnational (both administrative boundaries or ecosystems)

8.3. Policies to address deforestation and forest degradation

Participants must demonstrate they have in place an NS/AP that addresses the drivers of deforestation and forest degradation, and land tenure issues. Given that the J-REDD+ standards vary in the information that must be provided, Participants should consider how best to demonstrate conformance with this requirement. The table below offers a summary overview of their requirements.

Table 8. Summary of policy requirements under J-REDD+ Standards

	TREES	FCPF Carbon Fund	VCS JNR
Drivers of deforestation and forest degradation	Description of the REDD+ activities and does not explicitly require a description of the drivers of deforestation and forest degradation and how these are addressed.	Identification of the key drivers of deforestation and degradation, as well as the measures taken to address such drivers. An assessment of the land and resource tenure regimes present in the accounting area.	Description of the drivers of deforestation and forest degradation and how these are addressed through the NS/AP.
National Strategy or Action Plan	Submit a 'REDD+ implementation plan', which is expected to be the NS/AP that was developed to meet the UNFCCC requirements. The REDD+ implementation plan should set out the new and ongoing programs or activities, including locations planned to achieve the ERRs. If the J-REDD+ program covers a subnational accounting area, TREES requires to specify which REDD+ interventions from its NS/AP are relevant to the subnational accounting area.	Demonstrate the potential of the full implementation of the variety of interventions in the national REDD+ strategy, and its implemented at a jurisdictional or programmatic scale.	Demonstrate which REDD+ activities are included in the J-REDD+ and baseline. For each REDD+ policy or measure, the J-REDD+ program is expected to describe: a) how it will achieve net GHG emission reductions and/or removals, and b) potential for leakage.

8.4. Technical GHG quantification

Participants must demonstrate they have a FREL, and in connection to this, they must demonstrate conformance with the J-REDD+ specific GHG quantification requirements. The table below offers a summary overview of their requirements categorized under: a) reference level setting and renewal, b) data sources for assessing emissions and removals, c) approach to addressing leakage, and d) the approach to guarantee permanence.

Table 9: Summary of setting reference levels requirements under the J-REDD+ standards

	TREES	FCPF Carbon Fund	VCS JNR
Approach to setting the reference level	Average emissions across a 5-year reference period.	Average emissions across a 10-year reference period (extension to 15 years possible).	Average emissions across a 4-6-year reference period (adjustments possible for natural disturbances and planned infrastructure projects).
Renewal of the reference level	5 years.	Not applicable.	4-6 years.

Table 10: Summary of acceptable data sources under the J-REDD+ standards

	TREES	FCPF Carbon Fund	VCS JNR
Emissions from deforestation and forest degradation – activity data	Verifiable ground-derived data (e.g., logging statistics) or remote sensing results, i.e., area measurements from combination of visual area sampling and maps (map-based only if statistically not different).	Spatially explicit area estimates (usually remote sensing results, mostly a combination of visual area sampling and maps) - logging statistics can be used for forest degradation.	Remote sensing results, i.e. area measurements from combination of visual area sampling and maps.
Emissions from deforestation and forest degradation – emission factors	Measurements for above-ground biomass and peat soils, flexible otherwise, must consider carbon stock post-land use change.	Combination of measurements and literature data (not usually for above-ground biomass).	Plot measurements for living biomass, flexible otherwise, must include post deforestation carbon stock.
Removals – activity data	Verifiable statistics or remote sensing results.	Flexible on data sources.	Not applicable.
Removals – removal factors	Flexible on data sources.		

Table 11: Summary of how the J-REDD+ standards address leakage

	TREES	FCPF Carbon Fund	VCS JNR
Leakage prevention	In safeguard requirements, country must address leakage through program design and report on measure undertaken.	Drivers and their displacement risk must be assessed, and an effective strategy must be in place to minimize displacements.	Risk mitigation options, e.g., through new laws or policy, which reduce discounts.
Leakage monitoring	Monitored along with other safeguard indicators.	Not required.	Periodic risk assessment, leakage monitoring and deduction for subnational programs.
Leakage accounting (i.e. deducting for leakage)	Based on % of national forest included in the accounting area; deduction from 0 to 20% of estimated emission reductions.		Based on risk assessment tool or on direct monitoring; deduction from 0-100% of estimated emission reductions.

Table 12: Summary of how the J-REDD+ standards guarantee permanence of emission reductions

	TREES	FCPF Carbon Fund	VCS JNR
Definition	When annual reported emissions are higher than the reference level.	When the aggregate amount of ERRs for one reporting period is less than the aggregate amount of ERRs for the previous reporting period.	When annual reported emissions are higher than the reference level. "Loss events" that emit more than 5% of previously verified emission reductions trigger a dedicated process.
Risk assessment	Tool to assess risk and establish contribution (in a range of 5-25%) to pooled buffer.	Tool to assess risk and establish contribution (in a range of 10-40%) to a pooled buffer.	Tool to assess risk and establish contribution (in the range 10-60%) to pooled buffer
Reversal monitoring	Regular monitoring of emissions and removals is the basis for identifying reversals.		
Reversal compensation	Through retiring buffer credits.		

8.5. HFLD

Only two of the J-REDD+ standards, TREES and FCPF Carbon Fund, make allowances for HFLD jurisdictions.

Table 13: Summary of eligibility requirements of J-REDD+ standards for HFLD jurisdictions

	TREES	VCS JNR	FCPF Carbon Fund
HFLD eligibility	Jurisdictions whose forest cover is greater than 50% and annual deforestation rate is less than 0.5% during each year of the historical reference period are eligible to calculate an HFLD score.	Not considered.	Can demonstrate to the satisfaction of the FCPF Carbon Fund that these two eligibility requirements are met: (i) long-term historical deforestation has been minimal across the entirety of the country, and the country has high forest cover and (ii) national circumstances have changed such that rates of deforestation and forest degradation during the historical reference period likely underestimate future rates of deforestation and forest degradation during the ERPA.

8.6. Corresponding Adjustments

The J-REDD+ standards have different requirements to J-REDD+ programs regarding the need for corresponding adjustments.

Table 14 Summary of requirements for corresponding adjustments under the J-REDD+ standards

	TREES	FCPF Carbon Fund	VCS JNR
Which cases are corresponding adjustments required	TREES requires countries authorization of transfers of TREES Credits for compliance purposes to buyers outside of the Participant's country by submitting a Host Country Letter of Authorization to ART and subsequently applying an accounting adjustment in biennial transparency reports to the UNFCCC. In addition, all transfers of TREES Credits for use under the CORSIA must follow the detailed procedures and requirements outlined in the standard.	The requirements for the transfer of ERRs under Tranche A deal aim to prevent double-counting but do not explicitly deal with corresponding adjustments.	If the ERRs are to be used in the context of Paris Agreement Article 6 mechanisms and international Paris related Programs (such as CORSIA) they must adhere to the requirements of these mechanisms or programs. These ERRs will require a corresponding adjustment to ensure that the same mitigation outcome, or unit, is not used for more than one international purpose under the Paris Agreement or CORSIA.

8.7. Safeguards

Participants will have to assess their progress in meeting the UNFCCC REDD+ safeguard requirements and determine if and what additional aspects need to be addressed to meet and demonstrate conformance with the preferred J-REDD+ standards safeguard requirements. See the table below for a quick summary overview of the requirements of J-REDD+ standards.

For governments that have engaged with the FCPF Carbon Fund, and seek to engage with TREES and/or VCS JNR, it is important to consider:

- **The set-up of an SIS and the submission of an SOI:** as examined in section 6, both requirements are not covered by the FCPF Carbon Fund, which means countries may not have received technical and financial support to put in place an SIS and submit an SOI. In these cases, countries and/or jurisdictions seeking to participate in TREES and/or VCS JNR

will need to address these gaps at the corresponding level (i.e. national SIS or subnational equivalent system, and national SOI or subnational equivalent report).

- **The different set of safeguards of the FCPF Carbon Fund in relation to TREES and VCS JNR:** as examined in section 6, the FCPF Carbon Fund MF requires demonstrating conformance with World Bank safeguard policies triggered during the SESA process. Hence, governments should be aware that the triggered World Bank safeguard policies may not cover the application of all seven Cancun safeguards, as per UNFCCC requirement, as well as TREES and VCS JNR applicable safeguards. In these cases, countries and/or jurisdictions seeking to participate in TREES and/or VCS JNR will need to address these gaps, by conducting necessary analysis and consultations to demonstrate conformance with TREES safeguard indicators and/or VCS JNR.

Table 15: Summary of UNFCCC REDD+ safeguard requirements and their application by TREES and VCS JNR

UNFCCC REDD+ safeguard requirement	TREES	FCPF Carbon Fund	VCS JNR
The SIS	Requires that Participants must have a system for providing information on safeguards.	Does not require that Participants have an SIS, and instead requires that information is provided on how the ER Program meets the World Bank social and environmental safeguards and 'addresses and respects' the Cancun safeguards.	Requires Participants to comply with UNFCCC safeguard requirements, which would include having an SIS in place
The J-REDD+ program's governance arrangements that guarantee the application of the UNFCCC REDD+ safeguards	Requires Participants to demonstrate that the implementation of REDD+ actions is consistent with Cancun Safeguards.	Requires Participants to primarily demonstrate conformance with the World Bank social and environmental triggered through the SESA process, whilst the Cancun safeguards are expected to be "promoted and supported.	Requires Participants to demonstrate that the implementation of REDD+ actions is consistent with Cancun Safeguards

UNFCCC REDD+ safeguard requirement	TREES	FCPF Carbon Fund	VCS JNR
The REDD+ revenue distribution plan or system	While TREES does not require a national level benefit sharing plan from participating jurisdictions, it does require Participants to demonstrate the fair and equitable use of the proceeds from REDD+ revenue.	Requires Participants to adopt a benefit-sharing arrangement/ plan for the ER Program.	Requires Participants to adopt a benefit sharing system.
The GRMs	Participants are required to provide access to grievance mechanisms, but TREES does not specify that a dedicated REDD+ GRM must be in place.	Requires that an appropriate FGRM be developed during the Readiness phase or otherwise exist(s), building on existing institutions, regulatory frameworks, mechanisms and capacity.	Requires Participants to develop a mechanism for receiving, screening, addressing, monitoring and reporting feedback on grievances.
The J-REDD+ program's participatory approaches	While TREES does not require that the ER program be designed and implemented through stakeholder engagement process and/or mechanism, it does require through its safeguards that Participants demonstrate that the relevant stakeholders have participated fully, effectively, and timely in the design and implementation of REDD+ actions.	Requires that the design and implementation of J-REDD+ programs utilize transparent stakeholder information sharing and consultation mechanisms that ensure broad community support and the full and effective participation of relevant stakeholders, in particular, affected IP and LCs.	Requires Participants to develop and document their ER programs in a transparent manner and in consultation with stakeholders.

UNFCCC REDD+ safeguard requirement	TREES	FCPF Carbon Fund	VCS JNR
The SOI	Requires that Participants must have submitted the most recent SOI to the UNFCCC for any year where results-based payments under TREES are sought.	Does not require Participants to have submitted a SOI. Instead, the FCPF requires that Participants have appropriate monitoring arrangements for the World Bank social and environmental safeguards included in the respective Safeguards Plans.	Requires Participants to comply with UNFCCC safeguard requirements, which would include having submitted the most recent SOI to the UNFCCC for any year where results-based payments under VCS JNR are sought.

8.8. Ownership rights to emission reductions and removals and legitimacy to engage with the J-REDD+ standard

All J-REDD+ standards require that Participants show proof of ownership of the ERRs for which issuance is requested. Participants will have to assess what proof of ownership is required, and at what time, by the preferred J-REDD+ standard.

All J-REDD+ standards require that the Participant provide evidence of the authority to do so, but the requirements are different.

See the table below for a quick summary overview of these requirements.

Table 16: Summary of J-REDD+ standard requirements for proof of ownership of the ERRs for which issuance is requested.

	TREES	FCPF Carbon Fund	VCS JNR
Timing to provide proof of ownership	After registration to allow the jurisdiction time to set up proper legal arrangements, but always before issuance.	After registration, but the country needs to prove this at the time of the ERPA signature or, at the latest, at the time of the transfer of the ERRs.	At the time of registration.

	TREES	FCPF Carbon Fund	VCS JNR
Formal legitimacy	<p>Does not require any specific proof of legitimacy when the program is at national level.</p> <p>If the entity is subnational, the national authority needs to provide a letter of approval.</p>	The Participant that signs an ERPA with the FCPF Carbon Fund needs to prove it has the mandate to execute such an agreement and be able to transfer the ERRs.	The Participant needs to provide documentary evidence establishing authority over the program, in other words, to prove that it has legal authority to adopt REDD+ policies and measures at the jurisdictional level.

Annex I: Fact Sheet for The REDD+ Environmental Excellence Standard

Objectives

"The Architecture for REDD+ Transactions (ART) is a global initiative that seeks to incentivize governments to reduce emissions from deforestation and forest degradation (REDD), as well as restore forests and protect intact forests (+). ART's mission is to serve as a global quality benchmark for jurisdictional REDD+, providing the confidence needed in the integrity of emission reductions and removals from forest protection and restoration to unlock finance at scale for ambitious climate action and to incentivize governments to achieve those results.

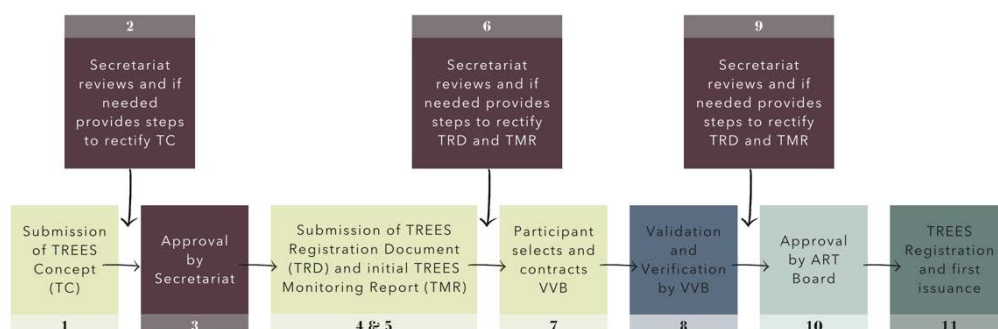
ART is a carbon crediting program that has a standard called TREES (The REDD+ Environmental Excellence Standard) for measurement, monitoring, reporting and verification of emission reduction and removal results. Under ART, countries will generate verified emission reduction and removal credits, called TREES Credits. Once issued, these serialized credits can be sold into voluntary or compliance markets, can be transferred under the Paris Agreement towards meeting NDCs and increasing ambition, or can be used as a donor pay-for-performance mechanism, providing financial incentives to the country to continue reducing emissions from deforestation and degradation and increasing removals."¹²⁵

"ART and TREES have been designed to help accelerate progress toward national scale accounting and implementation to achieve emissions reductions and removals at scale and to achieve Paris Agreement goals. TREES builds on early action pilot programs and is consistent with UNFCCC decisions including the Paris Agreement, the Warsaw Framework and the Cancún Safeguards."¹²⁶

What is the process for initial registration, validation, verification, and issuance?

The following flow chart outlines the steps a Participant will follow once the Participant has applied for and been preliminarily approved for an ART Registry account. All documents are submitted through the ART Registry.¹²⁷

Figure 3: Flow chart of steps from registration to issuance under TREES.



Source: Adapted from the chart provided in the Executive Summary: *The Redd+ Environmental Excellence Standard*¹

What documents need to be submitted?

Participants should use the latest version of the template for each of the seven documents listed below when submitting documents to ART. Templates including instructions and additional information for completing the forms are available on the ART website.

The TREES documents and associated timelines are:

- **TREES Concept:** Proposed Participants may submit the TREES Concept at any time.
- **TREES Registration Document:** Following approval of the TREES Concept, the Participant may submit the TREES Registration Document and initial TREES Monitoring Report. There is no specified timeframe for the submission of the TREES Registration Document following the submission of the TREES Concept.
- **TREES Monitoring Report:** Subsequent TREES Monitoring Reports shall be submitted within twelve months following calendar years 1, 3, and 5 of each crediting period and shall document one calendar year or two calendar years. TREES Monitoring Reports may optionally be submitted following calendar years 2 and 4 of the crediting period.
- **TREES Validation and Verification Conflict of Interest Document:** The TREES Verification Statement must be submitted to the ART Secretariat within 12 months of the kick-off of the validation or verification.
- **TREES Validation Report:** The TREES Validation Report must be submitted to the ART Secretariat within 12 months of the kick-off of the validation or verification.
- **TREES Verification Report:** The TREES Verification Report must be submitted to the ART Secretariat within 12 months of the kick-off of the validation or verification.
- **TREES Variance Request Form**

¹ https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-June-2023-Executive-summary_EN.pdf

Who can buy the credits issued by TREES?¹²⁸

Governments can monetize TREES Credits in any one of the following ways:

- By selling them to **corporate buyers towards voluntary climate commitments**.
- By selling them to **investment funds or carbon market brokers**: ART participant jurisdictions have unique access to a guaranteed source of demand for the purchase of TREES Credits.¹²⁹
- By selling them to **airlines towards regulatory targets under the International Civil Aviation Organization (ICAO)¹³⁰s CORSIA**, which for post-2020 units requires a host country authorization and corresponding adjustment, and in the case of subnational jurisdictions, authorization from the national government).
- By transferring them to **other governments as a Paris Agreement Article 6.2 transfer towards NDC achievement** (which for post-2020 units requires a corresponding adjustment and national authorization for subnational sellers).
- By **receiving results-based payments** from governments, corporations or other organizations.

Once credits are issued, governments can sell to a single buyer or multiple buyers.

Should be noted that ART is not involved in any way in the transaction of TREES Credits and does not represent any buyer or buyer group.

Annex II: Fact Sheet for the Forest Carbon Partnership Facility Carbon Fund

Objectives

"The Forest Carbon Partnership Facility (FCPF) is a global partnership of governments, businesses, civil society, and indigenous people's organizations focused on reducing emissions from deforestation and forest degradation, forest carbon stock conservation, the sustainable management of forests, and the enhancement of forest carbon stocks in developing countries, activities commonly referred to as REDD+.

Launched in 2008, the FCPF now works with 47 developing countries across Africa, Asia, and Latin America and the Caribbean, along with 17 donors that have made contributions and commitments totalling \$1.3 billion." ¹³¹

The FCPF "is designed to assist developing countries in their efforts on reducing emissions from deforestation and/or forest degradation, conservation of forest carbon stocks, sustainable management of forests and enhancement of forest carbon stocks ("REDD+") by building their capacity and developing a methodological and policy framework that provides incentives for the implementation of REDD+ programs."¹³²

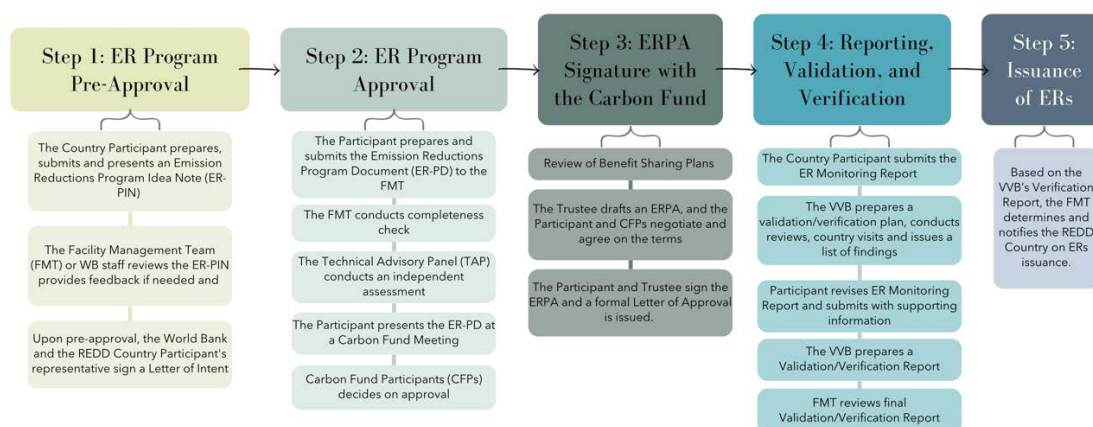
Specifically, the FCPF has the following objectives (per the Charter, page 11):

- "To assist Eligible REDD Countries in their efforts to achieve Emission Reductions from deforestation and/or forest degradation by providing them with financial and technical assistance in building their capacity to benefit from possible future systems of positive incentives for REDD;
- To pilot a performance-based payment system for Emission Reductions generated from REDD activities, with a view to ensuring equitable benefit sharing and promoting future large-scale positive incentives for REDD;
- Within the approach to REDD, to test ways to sustain or enhance livelihoods of local communities and to conserve biodiversity; and
- To disseminate broadly the knowledge gained in the development of the Facility and implementation of Readiness Preparation Proposals and Emission Reductions Programs."¹³³

What is the process for initial registration, validation, verification, and issuance?

The following flow chart outlines the steps a Participant will follow once they apply to the FCPF once they have signed a Readiness Preparation Grant Agreement, using the ER-PIN template available on the FCPF website¹³⁴.

Figure 4: Flow chart of steps from registration to issuance under the FCPF.



Source: Adapted from the FCPF Process Guidelines Version 6.1

What documents need to be submitted?

Participants should use the latest version of the template for each of the required documents listed below when submitting documents to FCPF. Templates, including instructions and additional information for completing the forms, are available on the FCPF website.

The FCPF documents.¹³⁵

- **Emission Reductions Program Idea Note (ER-PIN):** As a first step, participants are to prepare an ER-PIN based on the ER Program Idea Note template¹³⁶ available on the FCPF's webpage.¹³⁷
- **Emission Reductions Program Document (ER-PD):** Participants are to prepare an ER-PD based on the ER Program Document template¹³⁸ also available on the FCPF's webpage.¹³⁹
- **Letter of Intent:** The World Bank (WB), as trustee of the FCPF Carbon Fund, and the REDD Country Participant sign a Letter of Intent to negotiate an ERPA for emission reductions. This agreement outlines negotiation terms, including cost recovery provisions for breaches. Once signed, the ER Program is pre-approved and enters the pipeline.¹⁴⁰
- **Benefit Sharing Plans:** Participants are to prepare benefit sharing in accordance with the signed ERPA and follow the Guidance note on benefit sharing for ER Programs provided by the FCPF.¹⁴¹ Additionally, the Participant must report on the implementation of the benefit-sharing plan following the Benefit Sharing Plan Implementation Status reporting template.¹⁴²
- **Emission Reductions Payment Agreement:** The WB drafts the ERPA. The FCPF has developed the ERPA general terms and conditions template and an ERPA commercial terms template.¹⁴³
- **ER Monitoring Report:** Participants are to prepare an ER Monitoring Report describing the results of the applicable Reporting Period, following the ER Monitoring Report Template.¹⁴⁴¹⁴⁵

- **Validation/Verification Plan:** The VVB is responsible for producing the validation/verification plan.
- **Validation/Verification Report:** The VVB is also responsible for producing the validation/verification report using the Validation/Verification Report Template.¹⁴⁶

Who can buy the credits issued by the FCPF Carbon Fund?

Credits from the FCPF Carbon Fund can be bought by:

- **Carbon Fund Participants:** These include donor countries, private sector entities, and other organizations that participate in the Carbon Fund.
- **Third-Party Buyers:** Verified Emission Reductions can also be transferred to third-party buyers, provided the transfer follows specific conditions and approval processes outlined in the ERPA with the Carbon Fund.
- **Credits can also be purchased under the CORSIA¹⁴⁷.**
- **Project developers and carbon market brokers**
- By **receiving results-based-payments** from governments, corporations or other organizations

Annex III: Fact Sheet for the Verified Carbon Standard Jurisdictional and Nested REDD+

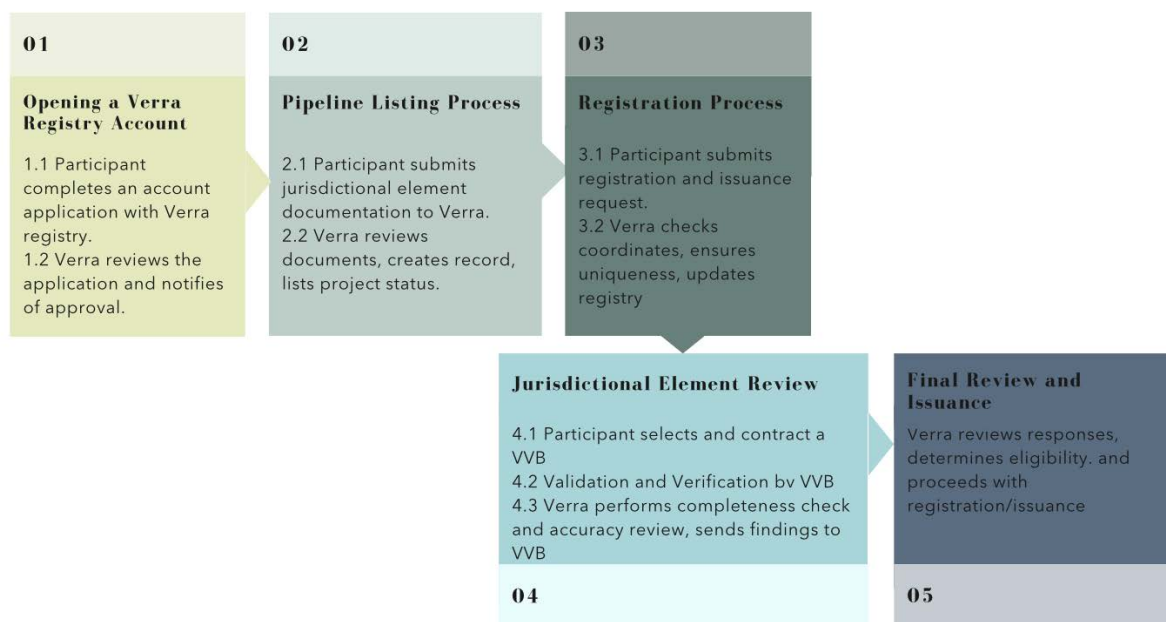
Objectives

"The VCS JNR helps entities with forest-related emission reduction activities integrate their efforts into governmental climate goals. It also gives governments a framework to generate greenhouse gas credits for their REDD+ programs and to nest projects and other site-specific, lower-level efforts (a tourism operation, a new agroforestry planting, a new governance initiative to control illegal deforestation). Linking site-level forest conservation with jurisdictional goals, capacities, and resources allows governments to incentivize conservation and accelerate progress toward their long-term climate objectives." ¹⁴⁸

What is the process for initial registration, validation, verification, and issuance?

The following flow chart outlines the steps a Participant will follow once they have applied for and been preliminarily approved for a VCS Registry account. All documents are submitted through the Verra Registry in electronic format.¹⁴⁹

Figure 5: Flow chart of steps from registration to issuance under VCS JNR



Source: Adapted from the processes outlined in the JNR Registration and Issuance Process and the JNR Validation and Verification Process

What documents need to be submitted?

Participants should use the latest version of the template for each of the required documents listed below when submitting documents to VCS. Templates, including instructions and

additional information for completing the forms, are available on the VCS website.

The VCS JNR documents¹⁵⁰:

- **Account application:** Participants can open their Verra registry account at any time through the Verra website.
- **Jurisdictional Element Description or Program Description:** Verra registry contains a pipeline that lists jurisdiction elements before they are registered. As a first step, participants are to prepare a program description using the VCS JNR FREL Description template or the VCS JNR Program Description template, along with a listing of representation¹⁵¹ for the sake of stakeholder consultation.¹⁵²
- **Validation Report:** The VVB is responsible to produce the validation report in accordance with the VCS Program rules and best practice and using the VCS JNR Validation Report Template.¹⁵³
- **Validation Representation document:** Accompanies the Validation Report and shall be prepared using the VCS JNR FREL Validation Deed of Representation Template or VCS JNR Program Validation Deed of Representation Template.¹⁵⁴
- **Registration representation document:** Submitted as part of the registration request and following the templates available on the Verra website.¹⁵⁵
- **Monitoring report:** The jurisdictional proponent shall prepare a monitoring report using the VCS JNR Monitoring Report Template.¹⁵⁶ Submitted during the registration process and periodically after that to provide data on the performance and results of the jurisdictional element. The frequency of submission is specified in the monitoring plan.
- **Verification report:** The VVB is responsible to produce the verification report using the VCS JNR Verification Report Template.¹⁵⁷
- **Verification representation:** The verification report shall be accompanied by a verification representation, which shall be prepared using the VCS JNR Program Verification Deed of Representation Template.¹⁵⁸
- **Issuance representation**

Additional documents may be requested:

- **Proof of right:** Proof of right shall be submitted to the Verra registry where an entity other than the jurisdictional proponent or its authorized representative is initiating the jurisdictional element registration process.¹⁵⁹
- **Non-permanence risk report**
- **Communications agreement**

Who can buy the credits issued by VCS JNR?

Governments can monetize VCS JNR Credits by selling to other registry account holders.

Those include any one of the following ways:

- **Corporate buyers towards voluntary climate commitments;**
- **Project developers and carbon market brokers;**
- By transferring them to **other governments as a Paris Agreement Article 6.2 transfer towards NDC achievement** (which for post 2020 units requires a corresponding adjustment and national authorization for subnational sellers); or
- By **receiving results-based-payments** from governments, corporations or other organizations.

Once credits are issued, governments can sell to a single buyer or multiple buyers. It should be noted that Verra maintains an impartial position in the carbon market and does not hold, transact, or solicit trades of Verified Carbon Units.

Annex IV: Fact Sheet for REDD.plus

Objectives

"REDD.plus was created by the Coalition for Rainforest Nations to provide businesses and individuals access to purchase the high-quality emissions reductions generated by the REDD+ national programs under the Paris Agreement around the world. It manages the process to create ERRs and the platform for their purchase."¹⁶⁰

What is the process for initial registration, validation, verification, and issuance?

The following flow chart outlines the steps a Participant will follow.

Figure 6: Flow chart of steps from registration to issuance under the REDD.plus



Source: Prepared based on the limited information publicly available on REDD.plus website.

What documents need to be submitted?

It is not publicly available what specific documents need to be submitted for REDD.plus. However, forest preservation efforts are measured and reported in correlation to the UNFCCC process.¹⁶¹

Who can buy the credits issued by REDD.plus?

Credits can be bought by:

- **Governments**
- **Corporations**

Endnotes

¹ Decision 9/CP.19, supra note 1, at para. 3

² Those contained in Decision 1/CP.16 paragraph 71

³ Each national submission of a proposed FREL/FRL, in the context of RBPs, is subject to a technical assessment. Each submission is technically assessed by an assessment team in accordance with the procedures and time frames established by the COP.

⁴ Decision 9/CP.19, supra note 1, para. 4.

⁵ Available at: <https://www.artredd.org/trees/>

⁶ Available at: <https://verra.org/project/jurisdictional-and-nested-redd-framework/>

⁷ Available at: <https://www.forestcarbonpartnership.org/carbon-fund>

⁸ Available at:

https://www.forestcarbonpartnership.org/system/files/documents/FCPF%20Carbon%20Fund%20Methodological%20Framework%20revised%202016_1.pdf

⁹ Available at: <https://www.redd.plus/>

¹⁰ <https://www.artredd.org/art-issues-worlds-first-jurisdictional-forestry-carbon-credits-to-guyana/>

¹¹ Available at: <https://www.artredd.org/trees/>

¹² Available at: <https://verra.org/project/jurisdictional-and-nested-redd-framework/>

¹³ Available at: <https://www.forestcarbonpartnership.org/carbon-fund>

¹⁴ Available at:

https://www.forestcarbonpartnership.org/system/files/documents/FCPF%20Carbon%20Fund%20Methodological%20Framework%20revised%202016_1.pdf

¹⁵ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, section 3.2 Eligible Activities: "Activities that are eligible under TREES include all REDD+ activities except removals from forests remaining forest."

¹⁶ FCPF Carbon Fund Methodological Framework, Criterion 3: "The ER Program can choose which sources and sinks associated with any of the REDD+ Activities will be accounted for, measured, and reported, and included in the ER Program Reference Level. At a minimum, ER Programs must account for emissions from deforestation. Emissions from forest degradation also shall be accounted for where such emissions are significant."

¹⁷ VCS JNR scenario 2 V.4, Program requirements 3.9.1: "Jurisdictional programs may include REDD activities as defined under the UNFCCC (Decision 1/CP.16 paragraph 70) and in line with the VCS Program AFOLU categories as set out in the VCS Program document VCS Methodology Requirements (see Appendix 1: Comparison of IPCC, UNFCCC and VCS Program Components of REDD+ for a full classification of activities), as follows:

- 1) Reduced emissions from deforestation.
- 2) Reduced emissions from forest degradation (including both REDD and IFM activities focused on avoided degradation)."

¹⁸ Decision 2/CP.13, Annex Indicative guidance 7: Subnational approaches, where applied, should constitute a step towards the development of national approaches, reference levels and estimates.

¹⁹ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, section 3 Eligibility/applicability/key requirements: "3.1. Participants shall be national governments (i.e., the highest level of government that exists in the country), or subnational governments no more than one administrative level down from national level provided the requirements in section 3.1.1 are met. "While ART does not directly credit projects or similar smaller-scale activities, ART recognizes that Participants will work with the private sector, Indigenous Peoples and local communities (IPLCs) and other stakeholders to design and implement successful programs. ART does not prescribe how such activities must be nested or incorporated into national or subnational programs in order to allow each Participant to determine the arrangement that is best for their individual needs."

²⁰ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, section 3 Eligibility/applicability/key requirements: "3.1.1 Subnational accounting During an interim period through December 31, 2030, subnational accounting areas may be registered under ART as a recognized step to national-level accounting. After the interim period, accounting shall be at a national level"

²¹ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, section 3 Eligibility/applicability/key requirements: 3.1.1:" Where a subnational accounting area is registered by a national government:

- The boundaries of the subnational accounting area shall correspond with the entire area of one or several administrative jurisdictions no more than one administrative level down from national level and/or one or several recognized Indigenous territories; AND
- The included jurisdiction(s) and/or recognized Indigenous territory(ies) do not need to be contiguous; AND
- Aggregation of jurisdictions and/or recognized indigenous territories must be conducted in line with the safeguards in TREES Section 12; AND
- The total subnational accounting area must be comprised of a total forest area of at least 2.5 million hectares² based on area at the beginning of the TREES Crediting Period AND
- The crediting period for subnational accounting shall end on December 31, 2030, regardless of how many years have passed in the crediting period.

Where a subnational accounting area is registered by a subnational government:

- The boundaries of the subnational accounting area shall correspond with the entire area of the single administrative jurisdiction; AND
- The jurisdiction must be comprised of a total forest area of at least 2.5 million hectares based on area at the beginning of the TREES Crediting Period; AND
- The crediting period for subnational accounting shall end on December 31, 2030, regardless of how many years have passed in the crediting period."

²² FCPF Carbon Fund Methodological Framework, Indicator 1.2 "The ER Program is ambitious, uses new or enhanced ER Program Measures to reduce emissions or enhance removals, is undertaken at a jurisdictional scale and/or takes a programmatic approach (i.e., involves multiple land areas, landowners or managers within one or several jurisdictions), and reflects a variety of interventions from the national REDD+ strategy in a coordinated manner." And Indicator 2.1: "The

Accounting Area is of significant scale and aligns with one or more jurisdictions; or a national-government-designated area (e.g., ecoregion) or areas.”

²³ VCS JNR scenario 2 V.4, Program requirements 3.5.5 The lowest eligible jurisdictional level for a subnational program geographically delimited by administrative units is the second administrative level below the national level. For example, in Brazil this would be a municipality (i.e., one administrative unit below the state) or, in Indonesia, a regency (i.e., one administrative level below the province).

²⁴ VCS JNR scenario 2 V.4, Program requirements 3.5.6 “A country shall have no more than two registered jurisdictional levels (e.g., national and state, or state and municipality).”

²⁵ VCS JNR scenario 2 V.4, Nesting requirements -Higher-Level Jurisdictional Programs “3.5.11 Where a nested project straddles a jurisdictional program boundary, the jurisdictional program shall decide how to encompass such projects for nesting and follow the requirements for transitioning to a nested system, as set out in Section 3.13. 3.5.12 Higher-level jurisdictional program proponents shall exclude the areas of projects and lower-level jurisdictional programs that are undergoing a transition period for nesting following Section 3.13.2 below from the higher-level program area until such projects and programs become fully nested.”

²⁶ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, section 3 Eligibility/applicability/key requirements: “While ART does not directly credit projects or similar smaller-scale activities, ART recognizes that Participants will work with the private sector, Indigenous Peoples and local communities (IPLCs) and other stakeholders to design and implement successful programs. ART does not prescribe how such activities must be nested or incorporated into national or subnational programs in order to allow each Participant to determine the arrangement that is best for their individual needs.”

²⁷ FCPF Carbon Fund Methodological Framework, Indicator 1.2: “The ER Program is ambitious, uses new or enhanced ER Program Measures to reduce emissions or enhance removals, is undertaken at a jurisdictional scale and/or takes a programmatic approach (i.e., involves multiple land areas, landowners or managers within one or several jurisdictions), and reflects a variety of interventions from the national REDD+ strategy in a coordinated manner.”

²⁸ VCS JNR scenario 2 V.4, “The jurisdictional proponent shall demonstrate the rights to GHG emission reductions generated by the jurisdictional program. This shall include an explanation of how jurisdictional rights relate to the rights of non-state stakeholders including indigenous peoples, local communities, private entities and individuals, and how the rights of existing and any future nested projects or programs will be respected.”

²⁹ Decision 1/CP.16, paragraph 72: “Also requests developing country Parties, when developing and implementing their national strategies or action plans, to address, inter alia, the drivers of deforestation and forest degradation, land tenure issues, forest governance issues, gender considerations and the safeguards identified in paragraph 2 of appendix I to this decision, ensuring the full and effective participation of relevant stakeholders, inter alia indigenous peoples and local communities”

³⁰ FCPF Carbon Fund Methodological Framework, Criterion 27: “The ER Program describes how the ER Program addresses key drivers of deforestation and degradation.

- Indicator 27.1: The ER Program identifies the key drivers of deforestation and degradation, and potentially opportunities for forest enhancement.
- Indicator 27.2: The ER Program identifies currently planned ER Program Measures and how they address the key drivers identified in Indicator 27.1: and the entities that would

undertake them.”

³¹ FCPF Carbon Fund Methodological Framework, Criterion 28: “The ER Program has undertaken and made publicly available an assessment of the land and resource tenure regimes present in the Accounting Area.

- Indicator 28.1: The ER Program reviews the assessment of land and resource tenure regimes carried out during the readiness phase at the national level (i.e., SESA) and, if necessary, supplements this assessment by undertaking an additional assessment of any issues related to land and resource tenure regimes in the Accounting Area that are critical to the successful implementation of the ER Program, including:
 - i. The range of land and resource tenure rights (including legal and customary rights of use, access, management, ownership, exclusion, etc.) and categories of rights-holders present in the Accounting Area (including Indigenous Peoples and other relevant communities);
 - ii. The legal status of such rights, and any significant ambiguities or gaps in the applicable legal framework, including as pertains to the rights under customary law;
 - iii. Areas within the Accounting Area that are subject to significant conflicts or disputes related to contested or competing claims or rights, and if critical to the successful implementation of the ER Program, how such conflicts or disputes have been or are proposed to be addressed; and
 - iv. Any potential impacts of the ER Program on existing land and resource tenure in the Accounting Area.

The ER Program demonstrates that the additional assessment has been conducted in a consultative, transparent and participatory manner, reflecting inputs from relevant stakeholders.

- Indicator 28.2: The ER Program explains how the relevant issues identified in the above assessment have been or will be taken into consideration in the design and implementation of the ER Program, and in the relevant Safeguards Plan(s). If the ER Program involves activities that are contingent on establishing legally recognized rights to lands and territories that Indigenous Peoples have traditionally owned or customarily used or occupied, the relevant Safeguards Plan sets forth an action plan for the legal recognition of such ownership, occupation, or usage. Beyond what is required for the successful implementation of the ER Program, the ER Program is encouraged to show how it can contribute to progress towards clarifying land and resource tenure in the Accounting Area, where relevant.
- Indicator 28.3: The ER Program provides a description of the implications of the land and resource regime assessment for the ER Program Entity’s ability to transfer Title to ERs.”

³² TREES Registration document, section 15.” Provide a Description of the country’s REDD+ implementation plan strategy, including a description of how the REDD+ activities contribute to the country’s sustainable development goals. If a country does not have stated sustainable development goals, the UN SDGs can be used.”

³³ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Section 3.1 Eligible Activities: "Activities that are eligible under TREES include all REDD+ activities except removals from forests remaining forest.

Each TREES Participant shall submit a REDD+ implementation plan as part of the initial documentation and each subsequent TREES Monitoring Report which outlines the new and ongoing programs or activities including locations planned to achieve the ERRs. It is expected that the implementation plan will be the National REDD+ Strategies/Action Plan developed in accordance with the Warsaw Framework. If a different implementation plan is submitted under TREES, the Participant must explain any differences between the two plans. In the case when a Participant is using a subnational accounting area, the Participant must specify which REDD+ interventions from its National REDD+ Strategies/Action Plan are relevant to the subnational accounting area. "

³⁴ VCS JNR Program Description v3.2, Section 3.3: "REDD+ Activities and Drivers of Deforestation and/or Degradation

Indicate which REDD+ activities (i.e., avoided emissions from deforestation and/or degradation, carbon stock enhancement) are included in the jurisdictional REDD+ program and baseline.

Identify drivers of deforestation and/or degradation (which may include relative significance and location of drivers) and how these are addressed by jurisdictional program strategies, policies or measures expected to reduce emission reductions and/or removals. In addition, where carbon stock enhancement will be accounted for, identify any existing (baseline) forest carbon stock enhancement strategies, policies or measures. For each strategy, policy or measure, describe the following:

- How it will achieve net GHG emission reductions and/or removals.
- Potential for leakage."

³⁵ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Annex A: TREES DOCUMENT, Section 2 TREES Registration Document, Paragraph 20 "Description of the country's REDD+ implementation plan strategy (this may be a single document or a collection of documents as appropriate)"

³⁶ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Section 3.1 Eligible Activities: "Activities that are eligible under TREES include all REDD+ activities except removals from forests remaining forest.

Each TREES Participant shall submit a REDD+ implementation plan as part of the initial documentation and each subsequent TREES Monitoring Report which outlines the new and ongoing programs or activities including locations planned to achieve the ERRs. It is expected that the implementation plan will be the National REDD+ Strategies/Action Plan developed in accordance with the Warsaw Framework. If a different implementation plan is submitted under TREES, the Participant must explain any differences between the two plans. In the case when a Participant is using a subnational accounting area, the Participant must specify which REDD+ interventions from its National REDD+ Strategies/Action Plan are relevant to the subnational accounting area. "

³⁷ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Section 3.1 Eligible Activities: “Activities that are eligible under TREES include all REDD+ activities except removals from forests remaining forest.

Each TREES Participant shall submit a REDD+ implementation plan as part of the initial documentation and each subsequent TREES Monitoring Report which outlines the new and ongoing programs or activities including locations planned to achieve the ERRs. It is expected that the implementation plan will be the National REDD+ Strategies/Action Plan developed in accordance with the Warsaw Framework. If a different implementation plan is submitted under TREES, the Participant must explain any differences between the two plans. In the case when a Participant is using a subnational accounting area, the Participant must specify which REDD+ interventions from its National REDD+ Strategies/Action Plan are relevant to the subnational accounting area. ”

³⁸ FCPF Carbon Fund Methodological Framework, Section 2.1 Scale and Ambition, Criterion 1: “The proposed ER Program is ambitious, demonstrating the potential of the full implementation of the variety of interventions of the national REDD+ strategy, and is implemented at a jurisdictional scale or programmatic scale.

Indicator 1.2: The ER Program is ambitious, uses new or enhanced ER Program Measures to reduce emissions or enhance removals, is undertaken at a jurisdictional scale and/or takes a programmatic approach (i.e., involves multiple land areas, landowners or managers within one or several jurisdictions), and reflects a variety of interventions from the national REDD+ strategy in a coordinated manner.”

³⁹ FCPF Carbon Fund Methodological Framework, Section 2.1 Scale and Ambition, Criterion 1: “The proposed ER Program is ambitious, demonstrating the potential of the full implementation of the variety of interventions of the national REDD+ strategy, and is implemented at a jurisdictional scale or programmatic scale.

Indicator 1.1: The ER Program Measures aim to address a significant portion of forest-related emissions and removals.”

⁴⁰ VCS JNR- Section 3.1.6 “Higher-level jurisdictional programs developed following Scenario 2b, shall include, at a minimum, the basic elements for REDD+ implementation under the UNFCCC (As described in paragraph 71 of decision 1/CP.16) including the development of a national strategy or action plan, a FREL, a forest monitoring system for monitoring and reporting REDD activities, and a system for providing information on how safeguards are being addressed and respected.

⁴¹ VCS JNR Registration Template, Section 3.3. “REDD+ Activities and Drivers of Deforestation and/or Degradation

Indicate which REDD+ activities (i.e., avoided emissions from deforestation and/or degradation, carbon stock enhancement) are included in the jurisdictional REDD+ program and baseline.

Identify drivers of deforestation and/or degradation (which may include relative significance and location of drivers) and how these are addressed by jurisdictional program strategies, policies or measures expected to reduce emission reductions and/or removals. In addition, where carbon stock enhancement will be accounted for, identify any existing (baseline) forest carbon stock

enhancement strategies, policies or measures. For each strategy, policy or measure, describe the following:

- How it will achieve net GHG emission reductions and/or removals.
- Potential for leakage.”

⁴² Decision 9/CP.19, *supra* note 1, at para. 3

⁴³ Those contained in Decision 1/CP.16 paragraph 71

⁴⁴ Each national submission of a proposed FREL/FRL, in the context of RBPs, is subject to a technical assessment. Each submission is technically assessed by an assessment team in accordance with the procedures and time frames established by the COP.

⁴⁵ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Section 5.1 Calculating a TREES crediting level for emissions: “[...] For each crediting period Participants shall calculate an emissions crediting level from the average of emissions during a historical period.

The reference period for the crediting level under TREES shall be 5 calendar years. It must be demonstrated that there is no bias in the selection of data used to calculate the crediting level, and interpolation is permissible in cases where data does not coincide with the specified calendar years [...]”

⁴⁶ VCS JNR Program Requirements, Section 3.12.6: “As a default, the jurisdictional FREL shall be calculated as the historical annual average GHG emissions over a period of 4 to 6 years (ending within two years of the start of the jurisdictional FREL validity period) for GHG emissions from unplanned deforestation and forest degradation [...]”

⁴⁷ FCPF Carbon Fund Methodological Framework, Section 3.3 Reference Level: “Indicator 11.2: The start-date for the Reference Period is about 10 years before the end-date. An alternative start-date could be allowed only with convincing justification as in Indicator 11.1: and is not more than 15 years before the end-date.”

⁴⁸ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Section 5.1 Calculating a TREES crediting level for emissions: “[...] The TREES Crediting Level shall be updated every five calendar years starting with the first year of crediting [...]”

⁴⁹ VCS JNR Program Requirements, Section 3.12.29: “Jurisdictional FRELs shall be updated and revalidated every 4 to 6 years, as determined by the jurisdictional proponent. It is considered good practice to update the jurisdictional FREL more frequently where deforestation and forest degradation dynamics are expected to change in the near future.”

⁵⁰ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Section 4.1.1 Activity Data: “Activity data may be derived from remote sensing data or from verifiable ground-derived data [...]”.

⁵¹ VCS JNR Program Requirements, Section 3.12.16: “Area measurements shall be undertaken through remote sensing, using either maps or area sampling approaches”.

⁵² The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Section 4.1.2 Emission Factors: “[...] Emission factors and components of emission factors can be derived from several data sources including on-the-ground plot measurements and inventories, peer-reviewed literature, use of models and, where allowable, use of default factors such as IPCC Tier 1. [...]”

⁵³ VCS JNR Program Requirements, 3.12.23: "Data sources for estimating forest carbon stocks shall be chosen as follows:

- 1) Above-ground and below-ground biomass shall be estimated based on a plot-based field inventory conducted within the jurisdictional area. [...]
- 2) Above-ground and below-ground biomass shall be derived from tree measurements using allometric models and/or root-to-shoot ratios [...]
- 3) Deadwood and litter biomass shall be estimated through field inventories conducted within the jurisdictional area. [...]
- 4) Plot-based field inventories shall comply with the following requirements [...]"

⁵⁴ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Section 4.1.3 Removal Factors: "[...] Removal factors and components of removal factors can be derived from several data sources including on-the-ground plot measurements and inventories, peer-reviewed literature, use of models and IPCC Tier 1 default factors [...]"

⁵⁵ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Section 4.1.3 Removal Factors: "[...] Removal factors and components of removal factors can be derived from several data sources including on-the-ground plot measurements and inventories, peer-reviewed literature, use of models and IPCC Tier 1 default factors [...]"

⁵⁶ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Section 12.5.6 Cancun Safeguard F: "Actions to address the risks of reversals,

THEME 6.1 The risk of reversals is integrated in the design, prioritization, implementation, and periodic assessments of REDD+ policies and measures.

Process Indicator: Public institutions have identified and integrated measures to address the risk of reversals in the design, prioritization, implementation, and periodic assessments of REDD+ actions.

No structure or outcome indicators have been developed for Safeguard F as these issues are broadly addressed by requirements in other sections of the Standard. "

⁵⁷ FCPF Carbon Fund Methodological Framework, Indicator 17.2: "The ER Program has in place an effective strategy to mitigate and/or minimize, to the extent possible, potential Displacement, prioritizing key sources of Displacement risk."

⁵⁸ VCS JNR Program Requirements Scenario 2, Section 3.16.3: "Jurisdictional proponents shall develop and implement appropriate measures to avoid or reduce the risk of leakage where possible."

⁵⁹ VCS JNR Program Requirements, Scenario 2, Section 3.16.6: "3.16.6 GHG emissions from leakage may be determined either directly from monitoring, or indirectly when leakage is difficult to monitor directly but where scientific knowledge or research provides credible estimates of likely impacts. Jurisdictional proponents may apply the Jurisdictional and Nested REDD+ (JNR) Leakage Tool."

⁶⁰ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Section 7.2.1 Leakage Deduction: "The TREES Leakage Deduction shall consider the program boundaries. Both activity-shifting and market leakage are covered."

⁶¹ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Section 7.1 Reversals: "Under TREES, a reversal is when a Participant's annual reported emissions are higher than the crediting level at any time after TREES credits are issued to the Participant [..]"

⁶² FCPF Carbon Fund. Buffer Guidelines. V4.2

⁶³ VCS JNR AFOLU Non-Permanence Risk Tool. v4.2

⁶⁴ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Section 5.2.1 High Forest, Low Deforestation Eligibility: "In order to qualify as an HFLD Participant under ART and use the optional HFLD Crediting Level approach, national or subnational Participants must demonstrate that they meet the HFLD Score threshold in each year of the historical reference period for their accounting area, which may include recognized Indigenous territories. This must be demonstrated at the beginning of each Crediting Period and the HFLD designation remains applicable for all five years of the Crediting Period. TREES Credits, using the HFLD crediting approach, will be labelled as such upon issuance in the ART Registry.

Participants whose forest cover is greater than 50% and annual deforestation rate is less than 0.5% during each year of the historical reference period are eligible to calculate an HFLD Score. The HFLD Score is the sum of the Participant's Forest Cover Score and the Participant's Deforestation Rate Score as exemplified in the figures below and outlined in the following equations. Participants whose HFLD Score is 0.5 or higher for each year of the reference period meet the HFLD Score threshold and are considered HFLD Participants under ART."

⁶⁵ FCPF Carbon Fund Methodological Framework, Criterion 13: "The Reference Level does not exceed the average annual historical emissions over the Reference Period. For a limited set of ER Programs, the Reference Level may be adjusted upward by a limited amount above average annual historical emissions. For any ER Program, the Reference Level may be adjusted downward.

Indicator 13.1: The Reference Level does not exceed the average annual historical emissions over the Reference Period, unless the ER Program meets the eligibility requirements in Indicator 13.2: If the available data from the National Forest Monitoring System used in the construction of the Reference Level shows a clear downward trend, this shall be taken into account in the construction of the Reference Level.

Indicator 13.2: The Reference Level may be adjusted upward above average annual historical emissions if the ER Program can demonstrate to the satisfaction of the Carbon Fund that the following eligibility requirements are met:

- i. Long-term historical deforestation has been minimal across the entirety of the country, and the country has high forest cover;
- ii. National circumstances have changed such that rates of deforestation and forest degradation during the historical Reference Period likely underestimate future rates of deforestation and forest degradation during the Crediting Period.

Indicator 13.3: For countries meeting the eligibility requirements in Indicator 13.2: a Reference Level could be adjusted above the average historical emission rate over the Reference Period. Such an adjustment is credibly justified on the basis of expected emissions that would result from"

⁶⁶ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, 13.3 Double Claiming "Double claiming occurs when the same ERR is used by two or more entities (e.g. Parties to the

Paris Agreement, aeroplane operators under the CORSIA, corporate voluntary buyers) to meet climate change mitigation obligations, targets, pledges, commitments or efforts, including international transfers under the Paris Agreement towards achievement of Nationally Determined Contributions (NDCs) and transfers for use by aeroplane operators under the ICAO's CORSIA, or when voluntary market transfers are counted toward both corporate buyer pledges and supplier country NDCs. ART Participants may authorize transfers of TREES Credits for compliance purposes to buyers outside of the Participant's country by submitting a Host Country Letter of Authorization to ART and subsequently applying an accounting adjustment in biennial transparency reports to the UNFCCC. At present, voluntary market transactions do not require corresponding adjustments.

Where accounting for international transfers may be required or preferred, the ART Registry facilitates this process for all transactions by providing the infrastructure to publish Host Country Letters of Authorization for transfer of TREES Credits, to label TREES Credits or associated with a Letter of Authorization, as well as to label TREES Credits for which a corresponding adjustment has been applied. All TREES Credit retirements and cancellations will be transparently recorded in public reports on the ART Registry. In addition, all transfers of TREES Credits for use under CORSIA must follow the procedures and requirements outlined in Annex B."

⁶⁷ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Section B.3 ART Requirements for Avoiding Double Counting in CORSIA

⁶⁸ VCS JNR scenario 2 V.4, section 3.7: "Participation under Other GHG Programs and Other Forms of REDD+ Incentives Projects and programs that adhere to specific market criteria (including those related to double counting) set out under Paris Agreement Article 6 rules and procedures and international Paris-related programs such as CORSIA are identified via VCU labels. Jurisdictional and nested project proponents who want to demonstrate that their VCUs adhere to such criteria should refer to the Verra website for more information about VCU labels."

⁶⁹ <https://verra.org/programs/verified-carbon-standard/vcs-program-details/vcs-frequently-asked-questions/>

⁷⁰ Please also see Verra's "[VCU Labels](#)" page for more information.

⁷¹ FCPF Carbon Fund Methodological Framework, Criterion 23: "To prevent double-counting, ERs generated under the ER Program shall not be counted or compensated for more than once. Any reported and verified ERs generated under the ER Program and sold and/or transferred under an ERPA shall not be sold, offered or otherwise used or reported a second time by the ER Program Entity. Any reported and verified ERs generated under the ER Program that have been sold and/or transferred, offered or otherwise used or reported once by the ER Program Entity shall not be sold and transferred to the Carbon Fund."

⁷² UNFCCC Decision 1/CP.16 Paragraph 71(d).

⁷³ "Agrees that, regardless of the source or type of financing, the activities referred to in decision 1/CP.16 paragraph 70, should be consistent with the relevant provisions included in decision 1/CP.16, including the safeguards in its appendix I" UNFCCC Decision 2/CP.17 paragraph 63.

⁷⁴ Characteristics of effective governance structures generally include laws and regulations relating to forest governance and sustainable use of forests; clear rights of ownership and possession (land tenure) including for traditional and customary ownership; and fair and equitable benefit sharing arrangements. Annex II, Braña Varela, J., Lee, D., Rey Christen, D., and Swan, S. 2014. "REDD+ Safeguards: Practical Considerations for Developing a Summary of Information."

Prepared with support from the Government of Norway's International Climate and Forest Initiative.

⁷⁵ International instruments recognise the right to an equitable share of the benefits. Convention on Biological Diversity, Articles 8(f)(j), 10(c); Nagoya Protocol, Article 7; Non-legally binding instrument on all types of forests, Article 1(f); ILO Convention No. 169, Article 7.

⁷⁶ Characteristics of effective governance structures generally include: access to judicial or administrative procedures that can provide effective remedy for infringements of rights, and to resolve disputes, especially for indigenous peoples. Annex II, Braña Varela, J., Lee, D., Rey Christen, D., and Swan, S. 2014. "REDD+ Safeguards: Practical Considerations for Developing a Summary of Information." Prepared with support from the Government of Norway's International Climate and Forest Initiative.

⁷⁷ Characteristics of UNFCCC safeguard 'D' which specifically refers to the 'full and effective participation' is generally associated to the recognition and implementation of procedural rights (also known as access rights) such as access to information, participation, and justice in relation to decision-making processes. Due to the different identities, cultures, languages and institutions of indigenous peoples and local communities, ensuring their full and effective participation is in some cases associated with special procedure or measures, including Free, Prior and Informed Consent (FPIC).

⁷⁸ UNFCCC Decision 1/CP.16, paragraph 72

⁷⁹ UNFCCC Decision 9/CP, Paragraph 4; Decision 2/CP.17, Paragraph 63 and 64; Decision 12/CP.17 paragraph 3 and 4.

⁸⁰ UNFCCC decision 17/CP.2., requires the full and effective participation of relevant stakeholders, inter alia indigenous peoples and local communities; when developing and implementing national strategies or action plans, to address, inter alia, the drivers of deforestation and forest degradation, land tenure issues, forest governance issues, gender considerations and the UNFCCC safeguards.

⁸¹ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, National reporting requirements – Section 3.1.2: "National government Participants must demonstrate conformance with Cancún Safeguards related requirements, including:

- Having addressed and respected the safeguards (Section 12),
- Having submitted the most recent Summary of Information to the UNFCCC for any year where results-based payments under TREES are sought, and
- Having either a digital or analogue system for providing information on safeguards.

If a TREES Participant is a subnational government, the Participant must demonstrate conformance with Cancún Safeguards related requirements, including:

- Having addressed and respected the safeguards at the scale of REDD+ implementation applicable to the Participant in consistency with national legislation and/or safeguards conformance at the national level (Section 12),
- Having submitted to the appropriate national government entity, a Summary of Information or safeguards report at the respective scale that is consistent with national reporting to the UNFCCC for any year where results-based payments under TREES are sought, and

- Demonstrating safeguards tracking and/or monitoring tools are consistent with national tracking or tools, in particular with the national system for providing information on safeguards when available.”

⁸² FCPF Carbon Fund Methodological Framework, Indicator 25.2: "During ER Program implementation, information on the implementation of Safeguards Plans is included in an annex to each ER monitoring report and interim progress report. This information is publicly disclosed, and the ER Program is encouraged to make this information available to relevant stakeholders. This information is also made available as an input to the national systems for providing information on how safeguards are addressed and respected (SIS) required by the UNFCCC guidance related to REDD+, as appropriate."

⁸³ VCS JNR scenario 2 V.4, Program requirements, 3.8.1 and 3.8.2: "Jurisdictional programs shall comply with all UNFCCC decisions on safeguards for REDD+, and any relevant jurisdictional (national and subnational) safeguards requirements otherwise established in by any law, statute or regulatory framework (e.g., including those that are not specific for REDD+). "Jurisdictional proponents shall report any advances in the jurisdictional information systems created for providing information on how safeguards are addressed and respected, where available."

⁸⁴ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, National reporting requirements – Section 3.1.2: "National government Participants must demonstrate conformance with Cancún Safeguards related requirements, including:

- Having addressed and respected the safeguards (Section 12),
- Having submitted the most recent Summary of Information to the UNFCCC for any year where results-based payments under TREES are sought, and
- Having either a digital or analogue system for providing information on safeguards.

If a TREES Participant is a subnational government, the Participant must demonstrate conformance with Cancún Safeguards related requirements, including:

- Having addressed and respected the safeguards at the scale of REDD+ implementation applicable to the Participant in consistency with national legislation and/or safeguards conformance at the national level (Section 12),
- Having submitted to the appropriate national government entity, a Summary of Information or safeguards report at the respective scale that is consistent with national reporting to the UNFCCC for any year where results-based payments under TREES are sought, and
- Demonstrating safeguards tracking and/or monitoring tools are consistent with national tracking or tools, in particular with the national system for providing information on safeguards when available."

⁸⁵ TREES ESG Safeguards Guidance Document, August 2021- Guidance on Individual Indicators- Section 7. "The following safeguard text is taken from TREES Section 12.5. Guidance is provided beneath each theme. In all cases, Participants should develop safeguards approaches that align with their domestic legal framework and any relevant, ratified international agreements or conventions. Subnational Participants should demonstrate their alignment with relevant national safeguards approach, system, processes or programs where appropriate."

"Participants should respect, promote and consider principles of gender equality and empowerment of women when implementing REDD+ actions ensuring consistency with relevant international conventions or agreements. Thus, gender considerations should be taken into

account when addressing, respecting and reporting on the safeguards established in Section 12 of TREES.”

“Even though no detailed process guidance is provided by TREES in relation to Free, Prior and Informed Consent (FPIC), it should be carried out in line with best practices⁴ and provisions of the legal framework and relevant international agreements and conventions. Participants should clearly define how the FPIC process takes place and document its implementation and outcomes in the reporting of safeguards outcome indicator 4.2, and potentially other safeguards indicators such as 4.1.”

⁸⁶ TREES Validation and Verification Standard, Validation Scope- section 3.3 and Verification Scope- Section 3.4: “Environmental, Social and Governance Safeguards – The VVB evaluates the indicators as follows:

- Structure indicators–The VVB evaluates the description provided in the TREES Registration Document, of the relevant governance arrangements (e.g., policies, laws, and institutional arrangements) that are in place and evaluates whether these can ensure that the implementation of REDD+ actions will be in conformance with the indicator.
- Process indicators–The VVB evaluates the description provided TREES Registration Document, of relevant institutional mandates, processes, procedures, and/or mechanisms that are in place and enforced and evaluates whether these can ensure that the implementation of REDD+ actions will be in conformance with the indicator.

The VVB evaluates the indicators as follows:

- Structure indicators: The VVB evaluates whether the evidence provided by a Participant demonstrates that the relevant governance arrangements (e.g., policies, laws, and institutional arrangements) were in place, ensuring that the implementation of REDD+ actions was in conformance with the indicator.
- Process indicators: The VVB evaluates whether the evidence provided by a Participant demonstrates that the relevant institutional mandates, processes, procedures, and/or mechanisms were in place and enforced, ensuring that the implementation of REDD+ actions was in conformance with the indicator.”

⁸⁷ FCPF Carbon Fund Methodological Framework, Criterion 24: “ The ER Program meets the World Bank social and environmental safeguards and promotes and supports the safeguards included in UNFCCC guidance related to REDD+.” Indicator 24.1: “The ER Program demonstrates through its design and implementation how it meets relevant World Bank social and environmental safeguards, and promotes and supports the safeguards included in UNFCCC guidance related to REDD+, by paying particular attention to Decision 1/CP.16 and its Appendix I as adopted by the UNFCCC.”

⁸⁸ FCPF Carbon Fund Methodological Framework, Criterion 24: Indicator 24.2: “Safeguards Plans address social and environmental issues and include related risk mitigation measures identified during the national readiness process, e.g., in the SESA process and the ESMF, that are relevant for the specific ER Program context (e.g., land tenure issues), taking into account relevant existing institutional and regulatory frameworks. The Safeguards Plans are prepared concurrently with the ER Program Document, and are publicly disclosed in a manner and language appropriate for the affected stakeholder”.

⁸⁹ VCS JNR scenario 2 V.4, Program requirements- 3.8.1: "Jurisdictional programs shall comply with all UNFCCC decisions on safeguards for REDD+, and any relevant jurisdictional (national and subnational) safeguards requirements otherwise established in by any law, statute or regulatory framework (e.g., including those that are not specific for REDD+).

⁹⁰ VCS JNR scenario 2 V.4, Program requirements- 3.8.6 "Additional standards, such as the REDD+SES, may be applied to demonstrate compliance with the social and environmental safeguards requirements."

⁹¹ TREES 2.0 August 2021- Safeguards – Section 12- Theme 2.2.

"Outcome Indicator: The distribution of REDD+ benefits related to the implementation of the REDD+ results-based actions have been carried out in a fair, transparent, and accountable manner, as per relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework."

⁹² TREES ESG Safeguards Guidance Document, August 2021 - Guidance on Individual Indicators- Section 7 "Outcome Indicator Guidance: The Participant should define and monitor parameters to demonstrate that REDD+ benefits have been distributed in a fair, transparent, gender equitable, and accountable manner and in line with the requirements identified in the structural indicator."

⁹³ Section 5.2 of MF of FCPF Carbon Fund.

⁹⁴ FCPF Carbon Fund Methodological Framework, Section 5.2: "Criterion 29: The ER Program provides a description of the benefit-sharing arrangements for the ER Program, including information specified in Indicator 30.1: to the extent known at the time.

Criterion 30: The Benefit Sharing Plan will elaborate on the benefit-sharing arrangements for Monetary and Non-Monetary Benefits, building on the description in the ER Program Document, and taking into account the importance of managing expectations among potential Beneficiaries.

Indicator 30.1: The Benefit-Sharing Plan is made publicly available prior to ERPA signature, at least as an advanced draft, and is disclosed in a form, manner and language understandable to the affected stakeholders for the ER Program. The Benefit-Sharing Plan contains the following information:

- i. The categories of potential Beneficiaries, describing their eligibility to receive potential Monetary and Non-Monetary Benefits under the ER Program and the types and scale of such potential Monetary and Non-Monetary Benefits that may be received. Such Monetary and Non-Monetary Benefits should be culturally appropriate and gender and inter-generationally inclusive. The identification of such potential Beneficiaries takes into account emission reduction strategies to effectively address drivers of net emissions, anticipated implementers and geographical distribution of those strategies, land and resource tenure rights (including legal and customary rights of use, access, management, ownership, etc. identified in the assessments carried out under

Criterion 28:), and Title to ERs, among other considerations.

- ii. Criteria, processes, and timelines for the distribution of Monetary and Non- Monetary Benefits.
- iii. Monitoring provisions for the implementation of the Benefit-Sharing Plan, including, as

appropriate, an opportunity for participation in the monitoring and/or validation process by the Beneficiaries themselves.

Criterion 31: The benefit-sharing arrangements are designed in a consultative, transparent, and participatory manner appropriate to the country context. This process is informed by and builds upon the national readiness process, including the SESA, and taking into account existing benefit-sharing arrangements, where appropriate.

Indicator 31.1: The Benefit-Sharing Plan is prepared as part of the consultative, transparent and participatory process for the ER Program, and reflects inputs by relevant stakeholders, including broad community support by affected Indigenous Peoples. The Benefit-Sharing Plan is designed to facilitate the delivery and sharing of Monetary and Non-Monetary Benefits that promote successful ER Program implementation. The Benefit-Sharing Plan is disclosed in a form, manner and language understandable to the affected stakeholders of the ER Program.

Criterion 32: The implementation of the Benefit-Sharing Plan is transparent.

Indicator 32.1: Information on the implementation of the Benefit-Sharing Plan is annexed to each ER Program monitoring report and interim progress report and is made publicly available.

Criterion 33: The benefit-sharing arrangement for the ER Program reflects the legal context.

Indicator 33.1: The design and implementation of the Benefit-Sharing Plan comply with relevant applicable laws, including national laws and any legally binding national obligations under relevant international laws."

⁹⁵ FCPF Guidance Note on Benefit Sharing for ER Programs 2019 Note on Benefit Sharing for Emission Reductions Programs Under the Forest Carbon Partnership Facility and BioCarbon Fund Initiative for Sustainable Forest Landscapes, July 2019

⁹⁶ VCS JNR scenario 2 V.4, Benefit sharing- 3.8.7: " Jurisdictional proponents shall put in place an equitable, transparent, and legally binding benefit-sharing system. This system shall consider stakeholders' carbon rights, including rights to land, forests, forest resources, as well as their contribution to ecosystem services that resulted or will result in GHG emission reductions. Benefit-sharing systems shall be developed through a transparent and participatory process in which stakeholder participation is justifiably representative, with a special emphasis on indigenous peoples, local communities, women and the most marginalized and/or vulnerable."

⁹⁷ VCS JNR scenario 2 V.4, Benefit sharing- 3.8.7: "Additional guidance and information about good-practices in benefit sharing arrangements can be found at: <https://www.forestcarbonpartnership.org/bio-carbon/en/index.html> and <https://www.forestcarbonpartnership.org/bio-carbon/en/index.html#additionalResources>"

⁹⁸ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Safeguards – Section 12- Theme 2.4: "Respect, protect, and fulfill access to justice.

Structural Indicator: Participants have in place procedures for guaranteeing non- discriminatory and non-cost prohibitive access to dispute resolution mechanisms at all relevant levels, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.

Process Indicator: Public institutions have made use of mandates, procedures, and resources to

facilitate access to dispute resolution mechanisms for stakeholders involved in the implementation of REDD+ actions including judicial and/or administrative procedures for legal redress, which, inter alia, provide access for indigenous peoples, local communities, or equivalent stakeholders with a recognized legal interest.

Outcome Indicator: Resolved disputes, competing claims, and effective recourse and remedies have been provided when there was a violation of rights, grievance, dispute or claim related to the implementation of REDD+ actions.

⁹⁹ TREES ESG Safeguards Guidance Document, August 2021- Guidance on Individual Indicators- Section 7: "Theme 2.4 Guidance

Structural Indicator Guidance: The Participant should describe the judicial and/or administrative procedures that are in place for guaranteeing non-discriminatory and non-cost prohibitive access to dispute resolution mechanisms at all relevant levels. Formal government procedures should be considered, but local alternative dispute resolution mechanisms could also be described. The Participant should also identify and summarize any relevant requirements resulting from any international conventions or agreements that the Participant or Participant's country has ratified or otherwise agreed to.

Process Indicator Guidance: The Participant should describe the processes or other means to ensure the procedures outlined in the structural indicator have been implemented throughout the design, implementation, and monitoring of REDD+ actions and that any additional identified requirements have been met.

Outcome Indicator Guidance: The Participant should define and monitor parameters to demonstrate that disputes and competing claims have been resolved, and effective and culturally appropriate recourse and remedies have been provided when there was a violation of rights, grievance, dispute or claim related to the implementation of REDD+ actions in line with requirements identified in the structural indicator."

¹⁰⁰ TREES ESG Safeguards Guidance Document, August 2021- Guidance on Individual Indicators- Section 7: "Theme 2.4 Guidance

Structural Indicator Guidance: The Participant should describe the judicial and/or administrative procedures that are in place for guaranteeing non-discriminatory and non-cost prohibitive access to dispute resolution mechanisms at all relevant levels. Formal government procedures should be considered, but local alternative dispute resolution mechanisms could also be described. The Participant should also identify and summarize any relevant requirements resulting from any international conventions or agreements that the Participant or Participant's country has ratified or otherwise agreed to"

¹⁰¹ FCPF Carbon Fund Methodological Framework, Section 4- Criterion 26: "An appropriate Feedback and Grievance Redress Mechanism (FGRM) developed during the Readiness phase or otherwise exist(s), building on existing institutions, regulatory frameworks, mechanisms and capacity.

Indicator 26.1: An assessment of existing FGRM, including any applicable customary FGRMs, is conducted and is made public. The FGRM applicable to the ER Program demonstrates the following:

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- i. Legitimacy, accessibility, predictability, fairness, rights compatibility, transparency, and capability to address a range of grievances, including those related to benefit-sharing arrangements for the ER Program;
 - ii. Access to adequate expertise and resources for the operation of the FGRM.

Indicator 26.2: The description of FGRM procedures, included in the Benefit-Sharing Plan and/or relevant Safeguards Plans, specifies the process to be followed to receive, screen, address, monitor, and report feedback on, grievances or concerns submitted by affected stakeholders. As relevant, the Benefit-Sharing Plan and/or relevant Safeguards Plans and/or ER Program Document describe the relationship among FGRM(s) at the local, ER Program, and national levels.

Indicator 26.3: If found necessary in the assessment mentioned in Indicator 26.1, a plan is developed to improve the FGRM"

¹⁰² VCS JNR scenario 2 V.4, Section 3.8: "Jurisdictional proponents shall develop a mechanism for receiving, screening, addressing, monitoring and reporting feedback on grievances and concerns submitted by stakeholders relating to the design, implementation and evaluation of the jurisdictional program at the local, subnational and national levels. This mechanism shall include appropriate means of communication to enable all interested and/or stakeholders to participate. Principle 6.6 of the REDD+ SES may be used to guide development of grievance mechanisms."

¹⁰³ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Safeguards - Section 12- Theme 4.1: "Respect, protect, and fulfill the right of all relevant stakeholders to participate fully and effectively in the design and implementation of REDD+ actions.

Structural Indicator: Participants have in place legal frameworks, policies or programs to respect, protect and fulfill the right of all relevant stakeholders to participate fully and effectively, including timely access and culturally appropriate information prior to consultations, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework; access is established to recourse mechanisms to ensure the participation process is respected.

Process Indicator: Public institutions have made use of mandates, procedures, and resources to respect, protect and fulfill the right to full, effective and timely participation in the design and implementation of REDD+ actions, as indicated in relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

Outcome Indicator: Relevant stakeholders have participated fully, effectively and timely in the design and implementation of REDD+ actions.

¹⁰⁴ FCPF Carbon Fund Methodological Framework, Programmatic element 4- " The ER Program should build on the activities carried out during the readiness phase, based on the Guidelines on Stakeholder Engagement in REDD+ Readiness and the Guidance Note on Establishing and Strengthening Grievance Redress Mechanisms.

The ER Program shall be based on a full and effective consultative, transparent and participatory process, ensuring that its design and implementation reflect inputs by relevant affected stakeholders, including broad community support by affected Indigenous Peoples. Special attention needs to be paid to legal and customary rights of Indigenous Peoples and local communities, and the ER Program shall take into account applicable laws, including national laws

and any legally binding national obligations under relevant international laws”

¹⁰⁵ VCS JNR scenario 2 V.4, Section 3.8.4: “Jurisdictional programs shall be developed and documented in a transparent manner and in consultation with stakeholders. Stakeholders include, inter alia, project proponents of existing AFOLU projects, private landowners, rural and/or indigenous communities, as well as relevant government agencies, private sector, academy representatives, and NGOs. Principle 6 of the *REDD+ Social & Environmental Standards* (REDD+SES); the *Guidelines on Stakeholder Engagement in REDD+ Readiness* of the Forest Carbon Partnership Facility and/or the UN- REDD Programme may be used to guide the stakeholder consultation process.”

¹⁰⁶ The REDD+ Environmental Excellence Standard (TREES), Version 2.0, National reporting requirements – Section 3.1.2: “National government Participants must demonstrate conformance with Cancun Safeguards related requirements, including:

- Having addressed and respected the safeguards (Section 12),
- Having submitted the most recent Summary of Information to the UNFCCC for any year where results-based payments under TREES are sought, and
- Having either a digital or analogue system for providing information on safeguards.

If a TREES Participant is a subnational government, the Participant must demonstrate conformance with Cancun Safeguards related requirements, including:

- Having addressed and respected the safeguards at the scale of REDD+ implementation applicable to the Participant in consistency with national legislation and/or safeguards conformance at the national level (Section 12),
- Having submitted to the appropriate national government entity, a Summary of Information or safeguards report at the respective scale that is consistent with national reporting to the UNFCCC for any year where results-based payments under TREES are sought, and
- Demonstrating safeguards tracking and/or monitoring tools are consistent with national tracking or tools, in particular with the national system for providing information on safeguards when available.”

¹⁰⁷ FCPF Carbon Fund Methodological Framework, Indicator 25.2: “During ER Program implementation, information on the implementation of Safeguards Plans is included in an annex to each ER monitoring report and interim progress report. This information is publicly disclosed, and the ER Program is encouraged to make this information available to relevant stakeholders. This information is also made available as an input to the national systems for providing information on how safeguards are addressed and respected (SIS) required by the UNFCCC guidance related to REDD+, as appropriate.”

¹⁰⁸ VCS JNR scenario 2 V.4, Program requirements- 3.8.1 and 3.8.2: “Jurisdictional programs shall comply with all UNFCCC decisions on safeguards for REDD+, and any relevant jurisdictional (national and subnational) safeguards requirements otherwise established in by any law, statute or regulatory framework (e.g., including those that are not specific for REDD+). “Jurisdictional proponents shall report any advances in the jurisdictional information systems created for providing information on how safeguards are addressed and respected, where available.”

¹⁰⁹ VCS JNR scenario 2 V.4, Program requirements- 3.8.2: “ Jurisdictional proponents shall provide information in the monitoring report with respect to how, during the design and implementation of the program, UNFCCC decisions on safeguards and any relevant jurisdictional

(national and subnational) safeguards requirements have been addressed and respected. Jurisdictional proponents shall report any advances in the jurisdictional information systems created for providing information on how safeguards are addressed and respected, where available.”

¹¹⁰ VCS JNR scenario 2 V.4, Program requirements- 3.8.6: “Additional standards, such as the REDD+SES, may be applied to demonstrate compliance with the social and environmental safeguards requirements.”

¹¹¹ The parameter against which the breadth and depth of the safeguards were examined is drawn from widely used international framework of interpretation of the Cancun safeguard, and which has been expanded to incorporate international best practices (e.g. IFC) over the scope and content of the safeguards relevant to REDD+ actions at Jurisdictional scale. Rey, D., Roberts, J., Korwin, S., Rivera, & Ribet, U. (2013) *A Guide to Understanding and Implementing the UNFCCC*, ClientEarth, London, United Kingdom. Available from: <http://www.clientearth.org/reports/a-guide-to-understanding-and-implementing-unfccc-redd+-safeguards.pdf>

¹¹² TREES concept note section 6, registration document section 6

¹¹³ FCPF Carbon Fund Methodological Framework, Indicator 36.2: “The ER Program Entity demonstrates its ability to transfer Title to ERs, while respecting the land and resource tenure rights of the potential rights-holders, including Indigenous

Peoples (i.e., those holding legal and customary rights, as identified by the assessment conducted under Criterion 28:), in the Accounting Area. The ability to transfer Title to ERs may be demonstrated through various means, including reference to existing legal and regulatory frameworks, sub- arrangements with potential land and resource tenure rights-holders (including those holding legal and customary rights, as identified by the assessments conducted under Criterion 28:), and benefit- sharing arrangements under the Benefit-Sharing Plan.

Indicator 36.3: The ER Program Entity demonstrates its ability to transfer Title to ERs prior to ERPA signature, or at the latest, at the time of transfer of ERs. If this ability to transfer Title to ERs is still unclear or contested at the time of transfer of ERs, an amount of ERs proportional to the Accounting Area where title is unclear or contested shall not be sold or transferred”.

¹¹⁴ VCS JNR scenario 2 V.4, *Program Requirements*: “3.6.4 The jurisdictional proponent shall demonstrate the rights to GHG emission reductions generated by the jurisdictional program. This shall include an explanation of how jurisdictional rights relate to the rights of non-state stakeholders including indigenous peoples, local communities, private entities and individuals, and how the rights of existing and any future nested projects or programs will be respected.”

3.6.5 The jurisdictional proponent shall demonstrate the rights to GHG emission reductions in accordance with local law and respect all rights (including carbon rights) of non-state stakeholders, including communities, indigenous groups, local communities, private entities, and individuals.”

¹¹⁵ TREES concept note section 6, registration document section 6

¹¹⁶ FCPF Carbon Fund Methodological Framework, Indicator 36.3: The ER Program Entity demonstrates its ability to transfer Title to ERs prior to ERPA signature, or at the latest, at the time of transfer of ERs. If this ability to transfer Title to ERs is still unclear or contested at the time of transfer of ERs, an amount of ERs proportional to the Accounting Area where title is unclear or contested shall not be sold or transferred.

¹¹⁷ JNR Registration and Issuance Process, section 4.1.17 “The entity initiating the jurisdictional element registration process or its authorized representative shall submit to the Verra registry the legal agreement(s) transferring the right to

the GHG emission reductions for the entire program crediting period to it from the jurisdictional proponent. Where there are one or more intermediaries standing between the entity initiating the project registration process and the jurisdictional proponent, Verra shall check all the legal agreements documenting the complete chain of transfer of right to the GHG emission reductions to the entity from the jurisdictional proponent. Legal agreement(s) shall be in English or shall be an official translation of the legal agreement(s).”

¹¹⁸ TREES concept note section 6- Ownership rights to emissions reductions and Removals to be issued by ART:

“Provide a brief summary of the Participant’s rights to the ERR’s generated from the accounting area (regulatory frameworks, laws or administrative orders) or a description of how rights will be obtained in accordance with domestic law. It may not be necessary for the Participant to establish or enact new legislation or a legal framework to address carbon rights. However, the Participant must explain how, under existing constitutional or legal frameworks, carbon rights and/or related intangible property interests, are established and addressed. This explanation should include how such carbon rights and/or intangible property interests would be established, the legal basis for creating such rights and interests, and how claims to such rights from private parties, Indigenous Peoples or subnational entities will be resolved (consistent with applicable UNFCCC Cancun Safeguards and Section 12.0 herein). To address the latter, the Participant must describe any agreements in place or that will be in place, for the transfer of TREES rights or benefit allocation arrangements with landowners / resource rights holders that exist between the Participant and project owners, landowners and/or other collective rights holders (including indigenous peoples and other traditional communities). TREES will only be issued that have demonstrated clear ownership or rights. Participants may provide this demonstration at a later date, within the same crediting period or during a subsequent crediting period (provided the crediting periods are adjacent).”

¹¹⁹ TREES Registration document, Ownership rights to emissions reductions and Removals to be issued by ART:

“Provide a brief summary of the Participant’s rights to the ERR’s generated from the accounting area (regulatory frameworks, laws or administrative orders) or a description of how rights will be obtained in accordance with domestic law. It may not be necessary for the Participant to establish or enact new legislation or a legal framework to address carbon rights. However, the Participant must explain how, under existing constitutional or legal frameworks, carbon rights and/or related intangible property interests, are established and addressed. This explanation should include how such carbon rights and/or intangible property interests would be established, the legal basis for creating such rights and interests, and how claims to such rights from private parties, Indigenous Peoples or subnational entities will be resolved (consistent with applicable UNFCCC Cancun Safeguards and Section 12.0 herein). To address the latter, the Participant must describe any agreements in place or that will be in place, for the transfer of TREES rights or benefit allocation arrangements with landowners / resource rights holders that exist between the Participant and project owners, landowners and/or other collective rights holders (including indigenous peoples and other traditional communities). TREES will only be issued that have demonstrated clear ownership or rights. Participants may provide this demonstration at a later date, within the same

crediting period or during a subsequent crediting period (provided the crediting periods are adjacent)."

¹²⁰ JNR Registration and Issuance Process, section 4.1.17 "The entity initiating the jurisdictional element registration process or its authorized representative shall submit to the Verra registry the legal agreement(s) transferring the right to the GHG emission reductions for the entire program crediting period to it from the jurisdictional proponent. Where there are one or more intermediaries standing between the entity initiating the project registration process and the jurisdictional proponent, Verra shall check all the legal agreements documenting the complete chain of transfer of right to the GHG emission reductions to the entity from the jurisdictional proponent. Legal agreement(s) shall be in English or shall be an official translation of the legal agreement(s)."

¹²¹ FCPF Carbon Fund Methodological Framework, Indicator 36.3: The ER Program Entity demonstrates its ability to transfer Title to ERs prior to ERPA signature, or at the latest, at the time of transfer of ERs. If this ability to transfer Title to ERs is still unclear or contested at the time of transfer of ERs, an amount of ERs proportional to the Accounting Area where title is unclear or contested shall not be sold or transferred.

¹²² The REDD+ Environmental Excellence Standard (TREES), Version 2.0, Section 3.1.1: "Where the TREES Participant is a subnational government, the national government must provide the Participant with a letter from the relevant national entity authorizing the Participant's application to and participation in ART. The letter will attest that the national government will support the Participant by aligning accounting and reporting as required under the Paris Agreement and towards NDCs, including addressing double counting provisions outlined in Section 13 of this Standard and other relevant provisions. If corresponding adjustments are required or desired, the Participant can obtain host country authorization in the same letter or a different letter for this purpose. The letter will also detail any special requirements for and exceptions to the authorization."

¹²³ FCPF Carbon Fund Methodological Framework, Indicator 36.1: The ER Program Entity demonstrates its authority to enter into an ERPA prior to the start of ERPA negotiations, either through:

- i. Reference to an existing legal and regulatory framework stipulating such authority; and/or
- ii. In the form of a letter from the relevant overarching governmental authority (e.g., the presidency, chancellery, etc.) or from the relevant governmental body authorized to confirm such authority.

¹²⁴ VCS JNR scenario 2 V.4, *Program Requirements*: "3.6.1 The jurisdictional proponent shall provide documentary evidence establishing authority over the program (see the VCS Program document Program Definitions for the definition of program authority). Such documentation includes the national political and legal constitution and any valid delegation of authority via statutes, laws, or regulations."

¹²⁵ <https://www.artredd.org/faqs/#art>

¹²⁶ <https://www.artredd.org/trees/>

¹²⁷ https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-June-2023-Executive-summary_EN.pdf

¹²⁸ For more information: <https://www.artredd.org/wp-content/uploads/2023/05/ART-Use-of-TREES-Credits-FAQs-May-2023-final.pdf>

¹²⁹ ART is endorsed by the LEAF (Lowering Emissions by Accelerating Forest finance) Coalition as the sole REDD+ Standard to ensure the integrity of results in the buyer club's \$1.5 billion Call for Proposals for jurisdictional REDD+ results. At COP26, the LEAF Coalition announced that 23 jurisdictions had submitted eligible proposals to deliver TREES Credits. The jurisdictions collectively have the potential to protect up to half a billion hectares of forest, greater than the area of the European Union, and their estimated emission reductions amount to several times LEAF's initial goal of 100 million tons. The buyers represented by the LEAF Coalition include the governments of the U.S., the U.K and Norway and corporations including Amazon, among many others.

¹³⁰ In 2020, ART was approved by the International Civil Aviation Organization (ICAO) to supply TREES Credits to airlines for their compliance under the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). In 2021, ART's approval by ICAO was expanded to include TREES Credits issued after 2020. In 2023, ART-issued TREES Credits were deemed eligible for use in both the CORSIA pilot and first implementation phase. ART is one of nine programs deemed eligible to supply credits to the CORSIA pilot phase, and one of only two programs deemed eligible to supply credits to the first implementation phase. The ICAO Council decision signals an exciting milestone for protecting the world's remaining forests.

¹³¹ <https://www.forestcarbonpartnership.org/about>

¹³² FCPF Charter page 1

¹³³ FCPF Carbon Fund Methodological Framework, Version 3

¹³⁴ FCPF Process Guidelines Version 6.1

¹³⁵ Please note that requirements may differ depending on specific details, for example, ER Programs wishing to generate CORSIA Eligible Emissions Unit shall be subject to a validation with extended criteria.

¹³⁶ FCPF Process Guidelines Version 6.1

¹³⁷ <https://www.forestcarbonpartnership.org/resources>

¹³⁸ FCPF Process Guidelines Version 6.1

¹³⁹ <https://www.forestcarbonpartnership.org/resources>

¹⁴⁰ FCPF Process Guidelines Version 6.1

¹⁴¹ FCPF Process Guidelines Version 6.1

¹⁴² <https://www.forestcarbonpartnership.org/resources>

¹⁴³ *Ibid*

¹⁴⁴ FCPF Process Guidelines Version 6.1

¹⁴⁵ <https://www.forestcarbonpartnership.org/resources>

¹⁴⁶ *Ibid*

¹⁴⁷ To generate CORSIA-eligible units, ER Programs must undergo validation with extended criteria and meet additional requirements specified in the FCPF Validation and Verification

Guidelines. This includes the submission of a Letter of Assurance and Authorization (LOAA) to avoid double claiming.

¹⁴⁸ <https://verra.org/programs/jurisdictional-nested-redd-framework/>

¹⁴⁹ JNR Registration and Issuance Process

¹⁵⁰ Please note that requirements may differ depending on the scenario of the JNR Program. Scenario 1 is for Jurisdictional Forest Reference Emission Level (FREL) with crediting to nested projects and/or jurisdictional programs, scenario 2 for Jurisdictional program with crediting to the jurisdiction and/or nested projects/lower-level jurisdictional programs, and scenario 3 for Jurisdictional program crediting only. For additional detailed and specific requirements please refer to the requirement document available here <https://verra.org/programs/jurisdictional-nested-redd-framework/jnr-program-details/>

¹⁵¹ This should be prepared using the template also provided in the Verra website.

¹⁵² JNR Registration and Issuance Process

¹⁵³ JNR Validation and Verification Process

¹⁵⁴ *Ibid*

¹⁵⁵ JNR Registration and Issuance Process

¹⁵⁶ JNR Validation and Verification Process

¹⁵⁷ *Ibid*

¹⁵⁸ *Ibid*

¹⁵⁹ JNR Registration and Issuance Process

¹⁶⁰ <https://www.redd.plus/help>

¹⁶¹ <https://www.redd.plus/corporate>